

bringing this Government back to its ancient and safer land-marks of universal freedom, and perpetual unity.

I can not close this communication, and forego the opportunity presented, to congratulate the General Assembly, and the people upon the auspicious condition of the State. A kind Providence has blessed us with adequate harvests, and a full measure of prosperity in all our undertakings. By His mercy we have been enabled to pass through the trying scenes, now drawing to a close, with honor and success. All efforts, by bad and reckless men, to obstruct the execution of the laws and disturb our domestic peace, have been promptly thwarted. Our obligations to the National Government have been faithfully performed; and our people, whether at home or in the field, have nobly vindicated their devotion to the Union. The financial affairs of the State were never in a sounder condition. Notwithstanding the extraordinary expenditures, rendered unavoidable by military operations, the revenue on hand, and due from the several sources, exceeds, by many thousand dollars, the total indebtedness of the State. Without hazard to our credit, we may challenge comparison with any other State in the Union. For this, much credit is due, and should be awarded, to the out-going Executive, who has administered the affairs of the State with marked economy, and discharged his onerous and complicated duties, with an ability and patriotism deserving of the highest commendation.

Entertaining implicit confidence in your intelligent and patriotic regard for the public interests, and conscious of no motive, on my own part, inconsistent with their advancement, I shall indulge in the hope that our mutual counsels and joint labors, may be productive of good to the commonwealth.

With humble faith that God will continue to bless our young State, and in His own good time deliver our common country from the calamities of cruel war, let us enter upon the discharge of our respective duties.

W. M. STONE.

REPORT

OF THE

AUDITOR OF STATE

TO THE

TENTH GENERAL ASSEMBLY OF THE STATE OF IOWA.

NOVEMBER 2, 1863.

DES MOINES:

F. W. PALMER, STATE PRINTER.
1863.

REPORT.

AUDITOR'S OFFICE, IOWA, }
DES MOINES, Nov. 2, 1863. }

To the General Assembly of the State of Iowa :

In compliance with law, I have the honor of submitting the following Report, showing the condition of the several funds of the State, and the transactions of this Department during the two fiscal years commencing November 4th, 1861, and ending November 1st, 1863 ; both days inclusive, containing the following exhibits :

- 1st—Receipts and Disbursements of State Revenue.
- 2d—Receipts and Disbursements of War and Defense Fund.
- 3d—Recapitulation of Receipts and Disbursements of State Revenue and War and Defense fund combined.
- 4th—Expenditures of State Revenue and to what account charged.
- 5th—Revenue Warrants issued, redeemed and outstanding.
- 6th—War and Defense Warrants issued, redeemed and outstanding.
- 7th—State Indebtedness.
- 8th—Resources of the State.
- 9th—Estimated Expenditures for the two ensuing years.
- 10th—War and Defense fund.
- 11th—Disbursement of the Auditor's Contingent Fund.
- 12th—Penitentiary Improvements.
- 13th—Hospital for the Insane.
- 14th—Institution for the Blind at Vinton.
- 15th—State Bank—Branches' balances.
- 16th—Statement "A," Delinquent tax due from counties.
- 17th—Statement "B," Assessment and State tax for 1863.
- 18th—Remarks.
- 19th—Statement "C," Insurance Companies.
- 20th—Receipts and Disbursements of School Fund.

- 21st—Statement "D," School Fund apportionment of March, 1862.
 22d—Statement "E," " " " " Sept., 1862.
 23d—Statement "F," " " " " March, 1863.
 24th—Statement "G," " " " " Sept., 1863.
 25th—Statement "H," Permanent School Fund in the counties.
 26th—Statement "I," Changes in the Permanent School Fund.
 27th—Special notes in regard to Permanent School Fund in certain counties.
 28th—Statement "K," amount of Permanent School Fund.
 29th—Remarks relating to School Fund.

1ST—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

1861.

Nov. 4. Balance in the Treasury this date, \$28,039.13

1862.

Mar. 3. To am't rec'd during quarter ending
 this day,.....113,625.47—141,664.60

CONTRA.

1862.

Mar. 3. By Auditor's Warrants redeemed, \$96,135.85
 " " " Interest allowed on the same, .. 1,815.05
 " " " balance to next quarter,..... 43,713.70—141,664.60

Mar. 3. To balance brought forward,.....\$43,713.70

May 31. To amount received during quarter
 ending this day,.....127,401.55—171,115.25

CONTRA.

June 2. By Auditor's Warrants redeemed, \$98,148.13
 " " " Interest allowed on the same, .. 1,439.70
 " " " balance to next quarter,..... 71,527.42—171,115.25

June 21. To balance brought forward,.....\$71,527.42

Aug. 28. To amount received during quarter
 ending this day,..... 90,312.01—161,839.43

CONTRA.

Aug. 30. By Auditor's Warrants redeemed, \$93,253.41
 " " " Interest allowed on the same, 1,243.27
 " " " balance to next quarter,..... 67,342.75—161,839.43

Aug. 30. To balance brought forward,.... \$67,342.75
 Oct. 31. To amount received during quarter
 ending this day,.....\$21,792.96— 89,135.71

CONTRA.

Nov. 2. By Auditor's Warrants redeemed, \$51,323.52
 " " " Interest allowed on the same, .. 1,533.90
 " " " balance to next quarter,..... 36,278.29— 89,135.71

Nov. 2. To balance brought forward,.....\$36,278.29
 1863.

Jan. 3. To amount received during quarter
 ending this day,..... 75,528.42—111,806.71

CONTRA.

Jan. 5. By Auditor's Warrants redeemed, \$73,611.19
 " " " Interest allowed on the same, .. 1,502.63
 " " " balance to successor, Wm. H.
 Holmes,..... 36,692.89—111,806.71

Jan. 5. To balance from predecessor, J. W.
 Jones,.....\$36,692.89

Feb. 28. To amount received during quarter
 ending this day,..... 74,807.23—111,500.12

CONTRA.

Mar. 1. By Auditor's Warrants redeemed, \$46,248.53
 " " " Interest allowed on the same, .. 3,079.70
 " " " balance to next quarter,..... 62,171.89—111,500.12

Mar. 1. To balance brought forward, .. \$62,171.89

May 30. To amount received during quarter
 ending this day,.....205,282.04—267,453.93

CONTRA.

June 1. By Auditor's Warrants redeemed, \$83,917.45
 " " " Interest allowed on the same, .. 1,755.59
 " " " amount apportioned to sundry
 counties for Railroad tax,..... 3,858.29

June 1. By balance to next quarter,..... 177,922.60—267,453.93

June 1. To balance brought forward,.... 177,922.60

Sept. 5. To amount received during quarter
 ending this day,.....109,964.25—287,886.85

AUDITOR'S REPORT.

CONTRA.

Sept. 7.	By Auditor's Warrants redeemed,	86,060.37	
" " "	Interest allowed on the same,..	918.95	
" " "	amount apportioned to sundry counties for Railroad tax,.....	1,697.67	
Sept. 7.	By balance to next quarter,.....	199,209.86	—287,886.85
Sept. 7.	To balance brought forward,....	199,209.86	
Oct. 31.	To amount received during quarter ending this day,.....	48,102.69	—247,312.55

CONTRA.

Nov. 2.	By Auditor's Warrants redeemed,.	46,961.19	
" " "	Interest allowed on the same,..	593.12	
" " "	balance,.....	199,758.24	—247,312.55

RECAPITULATION.

Balance in the Treasury Nov. 4, 1861,....	\$28,039.13
Amount of receipts during the two years,..	866,816.62—894,855.75

CONTRA.

Auditor's Warrants redeemed,.....	675,659.64
Interest paid on redeemed Warrants,....	13,881.91
Amount apportioned to sundry counties for Railroad tax,.....	5,555.96
Amount applied for redemption of War and Defense Fund Warrants and Interest,.....	159,004.14—854,101.65
Leaving balance in Treasury Nov. 2, 1863,	\$40,754.10

NOTE.—The difference in the balances of State Revenue in this Report, and that of the State Treasurer, on March 1st, June 1st and Sept. 7th, 1863, is caused by the Railroad Tax being included in the State Revenue account in this Report, and in that of the State Treasurer it is kept in a separate account.

2D—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

1861.	
Nov. 4.	Balance in Treasury this date,.. \$24,629.93
1862.	
Mar. 1,	To am't received from sale of State Bonds to date,.....
	92,092.00

AUDITOR'S REPORT.

Mar. 1.	To Am't received from Trusdale to date,	6.00
" " "	Am't received from Adj. Gen. Baker to date,	17.60
" " "	Am't received from H. Price, P. M. General,	7,144.10—123,889.63

CONTRA.

Mar. 3.	By W. & D. Warrants redeemed,	123,248.76
" " "	Interest allowed on same,....	598.99
" " "	Balance to next quarter,.....	41.88—123,889.63
Mar. 3.	To balance brought forward,....	41.88
May 31.	" Am't rec'd from sale of State Bonds to date,.....	67,784.00
" " "	Am't rec'd from sale of Mare,.	95.00
" " "	Am't rec'd from Counties for Federal Tax to date,.....	14,836.17— 82,757.05

CONTRA.

June 2.	By W. & D. Warrants redeemed,	69,954.55
" " "	Interest allowed on same,....	1,259.40
" " "	Re-issued W. & D. Warrants redeemed,	2,391.41
" " "	Balance to next quarter,	9,151.69— 82,757.05
June 2.	To balance brought forward,	91,151.69
Aug. 30.	" Am't rec'd from sale of State Bonds to date,	36,176.00
" " "	Am't rec'd of the United States	20,000.00
" " "	Am't received from Counties for Federal Tax to date,....	86,524.04—151,851.73

CONTRA.

Sept. 1.	By W. & D. Warrants redeemed,	95,887.87
" " "	Interest allowed on same, ...	2,410.95
" " "	Re-issued W. & D. Warrants, redeemed	2,769.91
" " "	Balance to next quarter,	50,783.00—151,851.73
Sept. 1.	To balance brought forward,....	50,783.00
" " "	Am't received from Counties for Federal tax to date,	17,430.37— 68,213.37

AUDITOR'S REPORT.

CONTRA.

Nov. 1. By W. & D. Warrants redeemed, 41,180.87
 " " " Interest allowed on same,.... 507.80
 " " " Re-issued W. & D. Warrants
 redeemed,..... 362.10
 " " " Balance to next quarter,..... 26,162.60— 68,213.37

Nov. 1. To balance brought forward,.... 26,162.60
 1863.

Jan. 3. To am't received from Adj. Gen.
 Baker for sale of blankets, powder,
 clothing, &c., to date,.... 1,620.22
 " " " Am't received from Counties
 for Federal tax, to date,..... 79,950.70—107,733.52

CONTRA.

Jan. 5. By W. & D. Warrants redeemed, 86,573.81
 " " " Interest allowed on same, ... 1,043.97
 " " " Re-issued W. & D. Warrants
 " " " Balance to successor Wm. H.
 Holmes, 19,379.43—107,733.52

Jan. 5. To balance from predecessor J. W.
 Jones, 19,379.43

Feb. 28, To amount rec'd from Adj. Gen.
 Baker for sale of powder &c.,
 to date,..... 135.20
 " " " Am't recei'd from Counties for
 Federal tax, to date,..... 29,563.34— 49,077.97

CONTRA.

Mar. 2, By W. & D. Warrants redeemed 43,519.05
 " " " Interest allowed on same,.... 1,193.93
 " " " Re-issued W. & D. Warrants
 redeemed, 1,005.02
 " " " Balance to next quarter,..... 3,359.97— 49,077.97

Mar. 2. To balance brought forward,.....\$ 3,359.97

May 30. " amount received from Counties
 for Federal Tax to date,..... 43,818.17

May 30. To balance overdrawn from State
 Revenue,..... 12,369.56— 59,547.70

AUDITOR'S REPORT.

CONTRA.

June 1. By W. and D. Warrants redeemed,\$57,110.23
 " " " Interest allowed on same,..... 1,411.12
 " " " Re-issued W. and D. Warrants
 redeemed,..... 10,263.35 —59,547.70

Sept. 5. To amount received from counties
 for Federal Tax to date,\$23,598.77

Sept. 5. To balance overdrawn from State
 Revenue,..... 146,074.76—169,673.53

CONTRA.

Sept. 5. By W. and D. Warrants redeemed,\$152,923.12
 " " " Interest allowed on same,..... 4,189.82
 " " " Re-issued W. and D. Warrants
 redeemed,..... 191.03
 " " " Balance overdrawn from last
 quarter,..... 12,369.56—169,673.53

Oct. 31. To amount received from counties
 for Federal Tax to date,..... \$ 6,560.47
 " " " Balance overdrawn from State
 Revenue,..... 159,004.14—165,564.61

CONTRA.

Nov. 2. By W. and D. Warrants redeemed,\$19,258.84
 " " " Interest allowed on same,.... 231.01
 " " " Balance overdrawn from last
 quarter,..... 146,074.76—165,564.61

RECAPITULATION.

Balance in the Treasury Nov. 4, 1861,.. \$24,629.93
 Amount received for Federal Tax,..... 302,282.03
 Amount of receipts from all other sources
 during the two years,..... 225,070.12
 Balance overdrawn from State Revenue,159,004.14—710,986.22

CONTRA.

Auditor's War and Defense Warrants re-
 deemed,..... 689,657.10
 Interest paid on redeemed Warrants,... 12,846.99
 Auditor's re-issued W. and D. Warrants
 redeemed,..... 8,482.13—710,986.22

3D RECAPITULATION.

Showing the Receipts and Disbursements of State Revenue and War and Defense Fund combined, and the actual amount of State Revenue in the Treasury.

RECEIPTS.

1861.	
Nov. 4. Balance in the Treasury, of State Revenue,.....	28,039.13
“ “ Balance in the Treasury, of War and Defense Fund,.....	24,629.93
“ “ Balance of both Funds in Treas'y,	52,669.06
Amount received account of State Revenue, during the two years,.....	866,816.62
Amount received on account of the War and Defense Fund during the two years,.....	527,352.15—1,446,837.83

DISBURSEMENTS.

Amount paid out for redemption of Warrants and interest and apportionment of Railroad Tax on account of State Revenue,.....	695,097.51
Amount paid out for redemption of Warrants and interest on account of War and Defense Fund,.....	710,986.22—1,406,083.73
Leaving balance in Treasury of State Revenue, Nov. 2, 1863,.....	40,754.10

4TH—EXPENDITURES OF STATE REVENUE.

Showing the amount of Warrants issued and to what account charged, and other expenditures of General Revenue during the two fiscal years just past.

ACCOUNTS.	Excess over amount of pay to Dec. 31st, 1863.	Amount appropriated and undrawn.	Amount expended.	Ex-
Adjutant General's salary,....	\$ 558 44	\$ 946 50	\$ 2,053 50	
Assistant Adj. Gen.'s salary,...	161 00	402 25	997 75	
Attorney General's salary,.....		167 00	2,000 00	
Auditor of State's salary,.....	217 40	420 00	2,830 00	
Dist. Attorney's salary, 1st Dist.	211 00	311 00	1,423 75	
Dist. Attorney's salary, 2nd Dist.	211 00	311 00	1,489 00	
Dist. Attorney's salary, 3d Dist.	211 00	511 00	1,289 00	
Dist. Attorney's salary, 4th Dist.	211 00	411 00	1,323 00	
Dist. Attorney's salary, 5th Dist.	411 00	561 00	1,239 00	
Dist. Attorney's salary, 6th Dist.	211 00	411 00	1,389 00	
Dist. Attorney's salary, 7th Dist.	211 00	634 00	1,100 00	
Dist. Attorney's salary, 8th Dist.	211 00	311 00	1,423 00	
Dist. Attorney's salary, 9th Dist.	211 00	311 00	1,689 00	
Dist. Attorney's salary, 10th Dist.	211 00	561 51	1,438 49	
Dist. Attorney's salary, 11th Dist.	211 00	361 00	1,439 00	
Dist. Judge's salary, 1st Dist...	300 00	517 00	2,950 00	
Dist. Judge's salary, 2nd Dist..	300 00	625 00	2,975 00	
Dist. Judge's salary, 3rd Dist..	300 00	625 00	2,975 00	
Dist. Judge's salary, 4th Dist...	300 00	517 00	2,950 00	
Dist. Judge's salary, 5th Dist..	300 00	517 00	2,950 00	
Dist. Judge's salary, 6th Dist..	300 00	518 00	3,198 67	
Dist. Judge's salary, 7th Dist..	300 00	625 00	2,975 00	
Dist. Judge's salary, 8th Dist..	300 00	517 00	3,083 00	
Dist. Judge's salary, 9th Dist..	300 00	625 00	3,375 00	
Dist. Judge's salary, 10th Dist.	300 00	625 00	3,375 00	
Dist. Judge's salary, 11th Dist.	300 00	949 99	2,550 68	
Governor's salary,.....		1,500 00	3,112 09	
Janitor and Night-Watch,.....		122 00	1,491 00	
Register of State Land Office's salary,.....	214 40	417 00	2,833 00	
Secretary Agricultural College and Farm's salary,.....	228 99	395 66	2,020 99	
Secretary of State's salary,....	209 40	411 00	2,839 00	
Secretary of Board of Education's Salary,.....	200 00	427 00	2,888 35	
State Treasurer's salary,.....	214 40	418 00	2,832 00	
Surgeon General's salary,.....	325 00	660 00	1,340 00	
Supreme Judge's salary, R. P. Lowe,		453 95	4,252 45	

EXPENDITURES—CONTINUED.

ACCOUNTS.	Excess over amount of pay to Dec. 31st, 1863.	Amount ap- propriated and undrawn.	Amount Ex- pended.
Supreme Judge's salary, George G. Wright,.....	\$	\$ 337 00	\$ 4,060 97
Supreme Judge's salary, Caleb Baldwin,.....		669 50	3,665 25
Penitentiary Clerk's salary,....		187 50	1,500 00
Penitentiary Chaplain's salary,...		75 00	687 50
Penitentiary Physician's salary,...			457 00
Penitentiary Warden's salary,....		250 00	2,000 00
Penitentiary Dep. War.'s salary,...		187 50	1,500 00
Adjutant General's Contingent Fund,.....		1,630 93	1,369 07
Attorney General's Fees and Mileage,.....		226 50	756 00
Auditor's Contingent Fund,....		458 74	2,511 93
Governor's Contingent Fund,....		600 00	1,500 00
Register State Land Office's Con- tingent Fund,.....		437 63	1,389 60
Secretary Agricultural College's Contingent Fund,.....		1,212 21	1,363 74
Secretary of State's Contingent Fund,.....		183 30	2,025 00
Secretary of Board of Educa- tion's Contingent Fund,....		120 00	880 00
State Treasurer's Contingent Fund,.....		106 67	1,393 33
Supreme Court's Contingent Fund,.....		359 05	2,651 27
State Superintendent of Weights and Measures,.....		350 00	50 00
Extraordinary expenses Execu- tive Department,.....		2,592 12	18,637 25
General Contingent Fund,....		1,909 69	9,308 15
For fuel,.....	877 48		
For arrest of fugitives from jus- tice,.....	458 35		
For Postage Executive Office,...	166 63		
For Postage Secretary of State,...	846 56		
For Postage Auditor,.....	396 68		
For Postage Treasurer,.....	111 40		
For Postage Register,.....	159 18		
For Postage Secretary of Board of Education,.....	429 76		
For Postage Attorney General,...	44 50		

EXPENDITURES—CONTINUED.

ACCOUNTS.	Excess over amount of pay to Dec. 31st, 1863.	Amount ap- propriated and undrawn.	Amount Ex- pended.
For Postage Adjutant General,...	\$ 2,205 34		
For Attorney's Fees in State cases,.....	800 00		
For repairs on State House and Grounds and Furniture and repairs in Legislative Halls, &c.,.....	849 89		
For Lights,.....	388 55		
For Furniture and supplies for Offices and repairs, &c.,....	272 95		
For Drayage and Express,....	109 50		
For Carpeting,.....	676 82		
For Labor,.....	165 65		
For Miscellaneous bills,.....	348 91		
	9,308 15		

ACCOUNTS.	Amount appro- priated and un- drawn.	Amount expended
Quarter Master General's Expenses,....	\$	\$ 1,807 39
Blind Asylum Support,.....		15,500 00
Deaf and Dumb Institution,.....		15,600 00
Hospital for Insane County Dues,.....	2,937 22	37,144 88
Hospital for Insane Deficiency,.....		13,504 15
Hospital for Insane Trustees Expenses,...		899 45
Hospital for Insane furnishing and fin- ishing building,.....		26,180 96
Interest on Bonds issued in 1858,.....	7,245 00	28,280 00
Interest on School fund Loans,.....	9,216 37	27,271 87
Interest on War and Defense Bonds,...	11,469 12	36,577 52
Penitentiary Contingent Fund,.....	901 00	99 00
Penitentiary General Support,.....	4,620 52	13,461 02
Penitentiary Indebtedness,.....	246 10	1,753 90
Penitentiary Improvements,.....	628 50	2,636 50
Penitentiary Guard Pay,.....	2,253 41	10,900 06
Penitentiary Library,.....		100 00
Agricultural Societies,.....		11,747 85
Army Vote,.....		14,763 00
Army of Protection, (for N'thwst'n Iowa),	110 25	355 00
Allotment Commissioners,.....		565 15
Capitol Building Repairs,.....	202 08	112 95
Des Moines River Lands,.....	3,050 47	949 53
Eighth General Assembly,.....		5 00

EXPENDITURES—CONTINUED.

ACCOUNTS.	Amount appro- priated and un- drawn.	Amount expended
Eighth General Assembly Extra Session, \$		\$ 1 00
Governor's Aids,		1,819 11
9th Genl. Assembly members and officers,		51,843 90
9th General Assembly Postage,		3,329 75
9th General Assembly Newspapers,		6,655 62
9th Genl. Assembly Conting't Expenses,		1,215 53
9th Genl. Assembly Extra Session,		10,609 79
Publishing laws in newspapers,		1,012 85
Reports of Iowa,		3,740 25
Spirit Lake Expedition,		18 00
State Bank Expenses,		1,374 00
Swamp Lands,		3,684 00
Stationery,		14,501 95
Special appropriations,		37,756 49
State Binding,		11,863 53
State Printing,		23,100 30
Teachers' Institutes,		4,850 00
Blind Asylum Building at Vinton,		10,596 25
Board of Education,	633 32	1,968 76
Commissioner of Emigration Salary,		600 00
Commissioner of Emigration office rent,	125 00	100 00
Mileage Agricultural Col. Board,		1,758 05
Total amount of Warrants issued,		590,410 09
Interest paid on Warrants redeemed,		13,881 91
Mileage to Co. Treasurers by certificates,		5,376 14
Commission to Banks forward'g Revenue,		492 59
		610,760 73
Deduct for money refunded as follows:..		
Quarter Master Genl. Expenses account,	38 75	
Stationery,	15 26	
Capitol Building Repairs,	23 75	
Fuel and general Contingent Fund,	75 15	152 91
Total Expenditures,		610,607 82

5TH—WARRANTS—(REVENUE.)

Amount of Warrants outstanding Nov. 4, 1861, ..	\$103,645.07
Amount issued during the two years, ..	590,410.09
Total, ..	694,055.16

Deduct amount redeemed during the two years, .. 675,659.64

Leaves now outstanding, .. \$18,395.52

6TH—WAR AND DEFENSE WARRANTS.

Amount of Warrants outstanding Nov. 4, 1861, .. \$ 97,748.31

Amount of Warrants issued during the two years, 639,163.85

Total, .. \$736,912.16

Am't redeemed by State Treasurer, \$689,657.10

Am't redeemed by Auditor (re-issued) 8,537.19— 698,194.29

Leaves outstanding Nov. 2, 1863, \$ 38,717.87

WAR AND DEFENSE WARRANTS—(RE-ISSUED).

1863. Nov. 2. Amount issued to date, .. \$8,737.42

Amount redeemed by State Treasurer, . 8,482.13

Leaves outstanding Nov. 2, 1863, .. \$ 255.29

7TH—STATE INDEBTEDNESS.

The State has borrowed of the Permanent School Fund the following sums, to-wit:

On bonds payable May 1, 1854, (Chap. 58 Acts 1849) .. \$16,442.05

" " " Sept. 15, '59, (Chap. 70 Acts 1849) .. 6,000.00

" " " Jan. 1, 1856, (Chap. 51 Acts 1851) .. 2,353.70

" " " July 15, 1861, (Res. 9, Ex. Sess. '56) 40,000.00

And am't borrowed Jan. 1, '57, (Chap. 3, Acts '56-7) .. 57,500.00

Total amount of School Fund borrowed, .. \$122,295.75

Iowa seven per cent. bonds payable in New York Jan.

1, 1868, issued under Chap. 7, Acts 1858, .. 200,000.00

Making, .. \$322,295.75

To which add am't of bonds sold under Chap. 16, Acts

Extra Session 1861, for War and Defense Fund, .. \$300,000.00

Making total bonded debt, .. \$622,295.75

8TH—RESOURCES OF THE STATE.

STATE REVENUE.

Balance of Revenue in the State Treasury, .. \$ 40,754.10

Balance in banks in course of payment,.....	12,294.45
“ of State Revenue due from counties,....	298,446.17
“ of Insane Hosp'l dues, due from counties,	26,616.78
Tax of 1863 reckoned on the valuation,.....	334,217.90
Estimated tax of 1864 at 2 mills,.....	330,000.00
“ Railroad tax for 1864 and 1865,.....	12,000.00
Balance due from War and Defense Fund for am't applied to redemption of War and Defense Warrants,.....	159,004.14
Total State Revenue resources,.....	1,213,333.54
The accounts show the increase greater than the decrease of State Revenue, as the following statement will show, and hence no de- duction is made for unavailable Taxes.	

ADDITIONS TO REVENUE.

Interest on Delinquent Taxes,.....	\$41,779.97
Additional Assessments,.....	10,988.83
Amt. rec'd for Peddlers' Licenses,.....	779.79
Amt. from Sale of Laws,.....	4,215.10— 57,763.69

DECREASE OF REVENUE.

Interest paid on Auditors' Warrants,....	\$13,881.91
Taxes certified as double and erroneous, and unavailable,.....	38,124.64— 52,006.55
Balance in favor of Revenue,.....	\$5,757.14

WAR AND DEFENSE FUND RESOURCES.

Balance of Federal Tax due from Counties,.....	\$ 68,056.38
“ in Banks in course of payment,.....	2,310.37
Estimated balance due from U. S. Government for War Expenses paid by the State, (see note below)	300,000.00

	\$370,366.75
Deduct amt. due State Revenue as above,.....	159,004.14
Leaves estimated War and Defense Fund Resources	\$211,362.61

NOTE.—The total amount of Warrants issued on ac-
count of War and Defense Fund up to the 2d of
November, 1863, is,..... \$872,729.28

Deduct amt. due U. S. Government as Federal Tax levied in 1861,.....	\$452,080.00
And amt. rec'd from U. S. Government, 100,000.00—	552,080.00
Leaves balance,.....	\$320,649.28

A portion of these expenditures are doubtless of such a character that the Government will not refund the whole amount. This Department has no means of knowing what per centage will be of such character, and hence the estimate above may be considered of doubtful character.

9TH—ESTIMATED EXPENDITURES.

For the two fiscal years commencing Nov. 2, 1863, and ending the first Monday in November, 1865, exclusive of extraordinary appropriations for special purposes. Also, amounts of appropriations undrawn, and estimated appropriations required to pay salaries and expenses until January 1st, 1866:

ACCOUNTS.	Estimated Expenditures.	Am't appropriated and undrawn.	Am't of appropriation required to pay to Jan. 1, 1866.
Adjutant General's salary,.....	\$ 3,000.00	\$ 946.50	\$2,441.56
Ass't Adjutant General's salary, ..	2,000.00	402.25	1,839.00
Attorney General's salary,.....	2,000.00	167.00	2,000.00
Auditor of State's salary,.....	2,600.00	420.00	2,382.60
District Attorneys' salaries,.....	13,200.00	4,694.51	10,679.00
District Judges' salaries.....	28,600.00	6,660.99	25,300.00
Governor's salary,.....	4,000.00	1,500.00	4,000.00
Janitor and Night Watch,....	1,825.00	122.00	1,825.00
Register of State L. O., salary,...	2,600.00	417.00	2,385.60
Secretary of State's salary,.....	2,600.00	411.00	2,390.60
Sec'y of Board of Education, salary	2,600.00	427.00	2,400.00
Treasurer of State's salary,....	2,600.00	418.00	2,385.60
Surgeon General's salary,.....	2,000.00	660.00	1,675.00
Supreme Judges' salaries,.....	11,600.00	1,460.45	11,600.00
Penitentiary Clerk's salary,.....	1,500.00	187.50	1,500.00
Penitentiary Chaplain's salary,...	600.00	75.00	600.00
Penitentiary Physician's salary, ..	730.00	.....	.....
Penitentiary Warden's salary,....	2,000.00	250.00	2,000.00
Penitentiary Dep. Warden's salary	1,500.00	187.50	1,500.00
Adjutant Gen.'s Conting't Fund,	3,000.00	1,369.07	2,000.00
Att'y General's fees and mileage, ..	800.00	226.50	800.00
Auditor's Contingent Fund,.....	2,640.00	458.74	2,640.00
Governor's Contingent Fund,....	2,000.00	600.00	2,000.00
Register State L. O. Con'g't Fund,	1,400.00	437.63	1,200.00
Sec'y of State Contingent Fund,...	2,400.00	183.30	2,400.00
Sec'y B'd Education Con'g't Fund,	1,400.00	120.00	1,400.00
Treasury of State Cont'g't Fund,..	1,400.00	106.67	1,410.00
Supreme Court Contingent Fund, ..	3,000.00	359.05	3,000.00
General Contingent Fund,.....	10,000.00	1,909.69	10,000.00
State Sup't Weights and Measures,	400.00	350.00	.....

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Expenditures.	Am't appropriated and undrawn.	Am't of appropriation required to pay to Jan. 1, 1866.
Extraordinary Expenses Ex. Dep't	15,000.00	2,592.12	
Quarter Master General's Expenses	2,500.00		
Blind Asylum (support,)	16,000.00		
Deaf & Dumb Institution,	16,000.00		
Hospital for Insane (deficiency)...	20,000.00		
“ “ “ (County Dues).	30,000.00		
“ “ “ (Trustees Exps)	1,000.00		
Interest on Bonds, issue of 1858..	28,280.00	7,245.00	28,105.00
“ “ School Fund Loans, ..	24,459.15	9,216.37	24,459.15
“ “ War & Defense Bond,	42,420.00	11,469.12	41,555.88
Penitentiary Contingent Fund, ...	1,000.00	901.00	
“ “ General support,	15,000.00	4,620.52	
“ “ Guard pay,	11,000.00	2,253.41	
Secretary of Agl. Col. & Farm, sal'ry	2,000.00	395.66	
“ “ “ “ Cont. fund	1,500.00	1,212.21	
Agricultural Societies,	12,000.00		
Army vote, (mileage).....	20,000.00		
Allotment Commissioners,	1,000.00		
Des Moines River Lands,	1,000.00		
Governor's Aids,	2,000.00		
10th General Assembly,	70,000.00		
Publishing Laws in Newspapers, ..	1,000.00		
Reports of Iowa,	4,000.00		
State Bank Expenses,	1,400.00		
Swamp Lands,	3,500.00		
Stationery,	15,000.00		
Special Appropriations,	10,000.00		
State Binding,	11,000.00		
“ Printing,	16,000.00		
Teachers' Institutes,	5,000.00		
Mileage Agricultural College Board	1,800.00		
Safe for State Treasurer's Office, ..	1,400.00		
Mileage to County Treasurers,	5,500.00		
Redempt'n of Outstanding War'nts	18,395.00		
Total,	542,149.67		

10TH—WAR AND DEFENSE FUND.

The receipts on account of this Fund from the time of the enactment of the law creating the Fund to November 1st, 1863, have been as follows:

From Sale of State Bonds,	\$277,320.00
“ collection of Federal Tax,	302,282.03
“ U. S. War Expenses refunded,	100,000.90
“ all other sources,	9,018.12

Total receipts,	\$688,620.15
Excess of Warrants issued over amount of Receipts,	\$184,109.13
	\$872,729.28

Warrants have been issued and charged to this Fund as follows:

Amt. issued prior to Nov. 4th, 1861,	\$233,565.43
“ “ from Nov. 4, '61 to Nov. 1, '63,	639,163.85

Total Warrants issued,	\$872,729.28
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11TH—DISBURSEMENT OF THE AUDITOR'S CONTINGENT FUND.

There has been paid out of this Fund for services rendered as follows:

To Daniel Ellyson, Deputy Auditor,	\$ 1,474.93
“ C. V. Gardener, Clerk,	102.00
“ S. B. Hewett, Jr., Clerk,	170.00
“ S. A. Ayres, Clerk,	765.00
Total,	\$ 2,511.93

12TH—PENITENTIARY IMPROVEMENTS.

Appropriation for Blacksmith Shop,	\$ 2,500.00
“ “ Cistern,	250.00
“ “ Clerks' Vault,	250.00
“ “ Locks for Cells,	190.00
“ “ Ash House,	75.00

There has been drawn for Blacksmith Shop, \$ 2,500.00

“ “ “ “ Cistern,	125.00
“ “ “ “ Ash House,	11.50

Leaving balance undrawn,

\$3,265.00—\$ 3,265.00

13TH—HOSPITAL FOR THE INSANE.

HOSPITAL FOR INSANE, (COUNTY DUES.)

The Superintendent of the Hospital has certified to this office Quarterly, the amount due from each County on account of Board and Clothing (under Sec. 1487, Revision of 1860,) which amounts (during the two years,) in the aggregate to..... \$ 39,437.22
Add for balance due Hospital Nov. 4, 1861,..... 644.88

Total,..... \$ 40,082.10

Under the above Section, Auditors' Warrants have been issued to the Steward of the Hospital (during the two years,) amounting in the aggregate to..... \$ 37,144.88
Leaving balance undrawn and due Hospital,.... 2,937.22

HOSPITAL FOR INSANE (DEFICIENCY.)

Under Sec. 1476, Revision of 1860, Auditors' Warrants have been issued to the Steward of the Hospital (during the two years,) for deficiencies, amt'ng in the aggregate to..... \$ 13,504.15

14TH—INSTITUTION FOR THE BLIND—(BUILDING AT VINTON.)

Chap. 45, Sec. 1, Acts of 1862, appropriated for completing the Blind Asylum at Vinton,..... \$ 10,000.00

Auditors' Warrants have been issued under said Act during the two years, amounting in the aggregate to..... \$10,000.00

Under Chap. 125, Sec. 7, Acts of 1858, Auditors' Warrants have also been issued to the Board of Commissioners for their services, (during the two years,) amounting in the aggregate to..... \$ 596.25

Total Warrants issued for Building and pay of Com's.,..... \$10,596.25

15TH—STATE BANK—BRANCH BALANCES.

Statement showing the balances in the several Branches of the State Bank in course of payment, Nov. 2d, 1863:

Branch at Muscatine,..... \$ 1,567.21
" " Iowa City,..... 1,612.00
" " McGregor,..... 6,880.85
" " Dubuque,..... 4,544.76

Total,..... \$14,604.82

16TH—STATEMENT A.

Showing the balances on the Books of this Office, due from the several Counties on account of State and Federal Revenue and Insane Hospital dues on the 2nd day of November, 1863.

COUNTIES.	Insane Hospital.	Revenue.	Federal.
Adair,	\$	\$ 2,111 50	\$ 613 73
Adams, .....	.....	2,386 94	615 54
Allamakee,	1,057 46	6,313 29	768 71
Appanoose,	652 65	2,157 95	562 44
Audubon, .....	.....	1,979 82	440 44
Benton,	621 28	2,479 14	757 44
Black Hawk,	31 00	1,630 73	574 32
Boone,	164 30	4,368 03	1,286 91
Bremer,	66 47	3,478 08	316 94
Butler,	115 43	2,655 54	802 83
Buchanan,	23 22	2,631 78	839 44
Buena Vista, .....	.....	515 40	62 15
Calhoun, .....	.....	1,301 52	545 94
Carroll, .....	.....	1,403 59	526 63
Cass, .....	.....	2,633 14	694 59
Cedar,	145 65	3,217 17	648 42
Cerro Gordo, .....	.....	1,590 78	421 78
Cherokee, .....	.....	414 53	152 43
Chickasaw, .....	.....	586 84	152 24
Clarke,	71 80	2,360 72	542 29
Clay, .....	.....	551 78	188 46
Clayton,	589 96	4,159 57	968 71
Clinton,	564 05	7,437 28	.....
Crawford, .....	.....	703 02	210 44
Dallas,	34 75	915 05	381 64
Davis,	1,581 49	715 93	413 82
Decatur,	106 35	5,282 12	1,093 92
Delaware,	280 95	1,054 68	492 70
Des Moines,	497 22	10,627 87	2,260 77
Dickinson,* .....	.....	.....	21 14

*Overpaid.

STATEMENT A—CONTINUED.

COUNTIES.	Insane Hospital.	Revenue.	Federal.
Dubuque,	\$ 1,077 55	\$ 28,464 43	\$ 4,083 87
Emmett,		5 36	
Fayette,	311 56	1,329 41	366 17
Floyd,	173 09	2,507 63	167 69
Franklin,		1,894 15	444 67
Fremont,	18 07	3,050 16	572 86
Greene,		492 89	
Grundy,		912 07	331 09
Guthrie,		1,923 20	569 34
Hamilton,		1,594 09	377 26
Hancock,		1,303 99	571 91
Hardin,	70 75	907 86	233 60
Harrison,		2,571 33	672 23
Henry,	1,036 84	4,516 69	881 16
Howard,		1,295 98	650 47
Humboldt,		659 89	239 40
Ida,		442 89	193 09
Iowa,	134 45	1,534 52	951 51
Jackson,	361 20	2,015 76	1,325 52
Jasper,	48 04	9,474 62	813 67
Jefferson,*	2,052 83		846 98
Johnson,	1,243 87	4,670 08	1,464 27
Jones,	109 15	2,536 51	253 27
Keokuk,	861 13	1 86	612 55
Kossuth,		652 66	203 93
Lee,	2,602 53	26,728 67	4,712 02
Linn,*		3,719 06	1,512 72
Louisa,	861 07	5,594 83	763 28
Lucas,	207 32	6,834 84	705 57
Madison,		2,776 31	785 69
Mahaska,	72 72	2,687 22	895 73
Marion,	153 59	4,080 46	1,015 50
Marshall,	600 62	587 51	251 38
Mills,	228 49	2,821 42	835 58
Mitchell,	135 20	2,246 86	403 53
Monona,		2,376 86	451 63
Monroe,	269 68	2,031 10	372 24
Montgomery,		2,181 46	680 43
Muscatine,	284 62	6,191 70	1,456 56
O'Brien,		702 52	547 66
Page,		2,913 74	576 06
Palo Alto,		98 98	32 51

*Overpaid.

STATEMENT A—CONTINUED.

COUNTIES.	Insane Hospital.	Revenue.	Federal.
Plymouth,	\$	\$ 222 06	\$ 109 69
Pocahontas,		666 54	198 36
Polk,	1,883 95	11,919 32	1,703 03
Pottawattamie,	84 31	6,060 98	1,490 90
Poweshiek,		8,112 00	729 36
Ringgold,		1,778 77	516 14
Sac,		632 30	199 17
Scott,	2,401 11	435 39	1,236 25
Shelby,		1,220 57	291 28
Sioux,		958 11	246 40
Story,	141 90	2,137 32	613 02
Tama,	131 62	2,492 28	398 36
Taylor,		3,148 15	800 49
Union,	73 24	3,038 55	630 63
Van Buren,	607 29	1,584 66	929 64
Wapello,	395 97	2,021 29	825 58
Warren,	197 55	3,598 02	951 41
Washington,	605 73	3,922 91	772 51
Wayne,	452 07	3,354 53	1,618 71
Webster,	71 25	3,022 32	984 68
Winnesheik,	73 00	3,323 83	669 87
Woodbury,		2,966 92	601 57
Winnebago,		2,688 75	515 41
Worth,		1,217 26	418 21
Wright,		1,554 69	424 30
Totals,	\$26,637 39	\$299,072 88	\$68,056 38
Deduct for amount over- paid by Dickinson Co., (Revenue,) \$133 95			
Jefferson co. (Rev.) 492 76		626 71	
Linn co., (Insane Hosp.) ..	20 61		
Total amount due from Counties,	\$26,616 78	\$298,446 17	\$68,056 38

RECAPITULATION.

Insane Hospital dues—due from Counties,	\$26,616 78
State Revenue—due from Counties,	298,446 17
Federal Revenue—due from Counties,	68,056 38

Total amount due from Counties on all funds, \$393,119 33

In some cases we have not received such reports as to be able therefrom correctly to balance the Ex-Treasurers' accounts. The following statement shows the amount of such balances against Ex-Treasurers, all of which are included in the general balances against the several counties. In several of these cases, the balance will be mostly accounted for by delinquent taxes, which passed into the hands of the successors:

Allamakee County, ..	Topliff, Ex-Treasurer,	\$ 3,884.09
Benton, ..	Filkins, ..	1,988.79
Black Hawk, ..	Bunnell, ..	6,682.34
Bremer, ..	Hamilton, ..	152.77
Bremer, ..	Norris, .. (in suit)	2,075.01
Clinton, ..	Lockwood, ..	4,969.85
Dubuque, ..	Mahony, .. (suit ord'r'd)	11,527.86
Fayette, ..	Conkey, ..	176.00
Floyd, ..	Smith, ..	919.13
Franklin, ..	Miller, ..	338.34
Fremont, ..	Biggs, ..	1,104.56
Hancock, ..	Church, ..	2,580.33
Jasper, ..	Hammer, .. (suit ord'r'd)	6,634.98
Johnson, ..	Hughes, ..	887.16
Lucas, ..	Wade, .. (suit ord'r'd)	3,845.31
Madison, ..	Bishop, ..	61.29
Mahaska, ..	Shoemaker, ..	489.86
Mitchell, ..	Smith, ..	1,336.53
Monona, ..	Burton, ..	969.07
Page, ..	Conner, ..	696.32
Polk, ..	Dyer, .. (in suit)	4,281.28
Shelby, ..	Wyland, ..	37.45
Washington, ..	Cox, ..	190.95
Total,		\$55,829.27

17TH—STATEMENT "B"

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Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation after equalization; also the aggregate value of Town property, and of Personal property, and total valuation of taxable property, and the State tax thereon, in each County for the year 1863.

COUNTIES.	Acres of Land.	Value per Acre.	Value of Land.	Town property.	Personal Property.	Total Valuation.	Tax at 2 Mills.
Adair,	361,578	\$ 1 99	\$ 721,021	\$ 12,298	\$ 40,328	\$ 773,647	\$ 1,547 29
Adams,	245,874	2 33	673,947	30,517	73,447	777,911	1,555 82
Allamakee,	395,591	4 15	1,648,313	248,188	372,458	2,268,959	4,537 92
Appanoose,	317,436	3 64	1,155,863	93,858	481,550	1,731,271	3,462 54
Audubon,	108,117	2 02	218,641	6,394	24,856	249,891	499 78
Benton,	448,715	4 88	2,192,185	128,007	334,777	2,654,969	5,309 94
Black Hawk,	347,351	4 88	1,695,386	400,539	399,972	2,495,897	4,991 79
Boone,	362,888	3 44	1,248,260	67,362	166,497	1,482,119	2,964 24
Bremer,	265,864	3 51	933,914	78,706	245,972	1,258,592	2,517 18
Buchanan,	354,212	4 71	1,672,629	295,656	283,505	2,251,790	4,503 58
Buena Vista,	42,120	2 00	84,241	.....	Not reported	84,241	168 48
Butler,	356,601	2 92	1,046,022	50,948	128,294	1,225,264	2,450 53
Calhoun,	297,908	2 15	632,113	1,788	8,771	642,672	1,285 34
Carroll,	218,280	1 99	447,102	4,469	6,269	457,840	915 68
Cass,	344,142	2 45	842,634	28,240	85,989	956,863	1,913 73
Cedar,	360,350	6 20	2,231,325	162,929	577,266	2,971,520	5,943 04
Cerro Gordo,	357,470	2 15	768,437	25,298	41,429	835,164	1,670 33
Cherokee,	53,069	2 02	107,258	1,084	556	108,898	217 80
Chickasaw,	315,553	2 97	937,362	52,694	131,055	1,121,111	2,242 22
Clarke,	269,107	3 03	816,112	62,506	301,719	1,180,337	2,360 67

STATEMENT "B"—CONTINUED.

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AUDITORS REPORT.

AUDITORS REPORT.

27

COUNTIES.	Acres of Land.	Value per Acre.	Value of Land.	Town Property.	Personal Property	Total Valuation.	Tax at 2 Mills.
Clay,	110,625	2 00	221,994	.....	2,348	224,342	448 68
Clayton,	491,045	5 94	2,917,058	564,248	802,399	4,283,705	8,567 41
Clinton,	428,472	6 00	2,571,705	682,193	889,382	4,143,280	8,286 56
Crawford,	243,287	2 15	524,459	7,123	13,888	545,470	1,090 94
Dallas,	350,012	3 06	1,284,010	58,405	157,021	1,499,436	2,998 87
Davis,	338,686	4 89	1,657,428	115,060	717,809	2,490,297	4,980 59
Decatur,	337,541	3 21	1,104,010	52,634	298,865	1,455,509	2,911 02
Delaware,	362,333	4 84	1,755,527	153,481	469,729	2,378,737	4,757 47
Des Moines,	252,420	8 34	2,115,963	1,488,348	1,459,873	5,064,184	10,128 37
Dickinson,	No report						
Dubuque,	380,623	6 87	2,640,064	2,252,595	1,509,239	6,401,898	12,803 79
Emmett,	No report						
Fayette,	460,200	5 22	2,410,234	243,899	384,822	3,038,955	6,077 91
Floyd,	310,700	2 82	869,277	98,137	122,963	1,090,377	2,180 75
Franklin,	353,130	2 65	936,233	7,526	39,135	982,894	1,965 79
Fremont,	292,100	3 06	889,622	62,123	246,272	1,198,017	2,396 03
Greene,	312,162	2 17	680,033	14,665	59,125	753,823	1,507 65
Grundy,	313,115	2 18	683,837	778	47,383	731,998	1,464 00
Guthrie,	341,270	2 74	936,092	22,234	149,314	1,107,640	2,215 28
Hamilton,	325,430	2 50	818,418	75,183	127,965	1,021,566	2,043 13
Hancock,	343,491	2 50	858,728	7,351	6,209	872,288	1,744 58
Hardin,	315,320	3 10	975,077	79,885	178,149	1,233,111	2,466 22
Harrison,	334,813	2 52	826,130	33,504	162,304	1,021,938	2,043 88
Henry,	272,030	7 10	1,931,684	545,633	943,715	3,421,032	6,842 06
Howard,	292,904	2 69	783,448	27,934	85,850	897,232	1,794 46
Humboldt,	148,011	2 07	304,797	2,614	13,584	320,995	641 99
Ida,	61,160	2 00	122,320	.....	2,462	124,782	249 56
Iowa,	362,668	4 08	1,479,458	80,677	425,435	1,985,570	3,971 14
Jackson,	406,921	5 99	2,438,786	365,743	733,723	3,538,252	7,076 50
Jasper,	437,491	3 76	1,647,073	192,479	528,179	2,367,731	4,735 46
Jefferson,	244,276	6 33	1,547,919	99,276	580,455	2,227,650	4,455 30
Johnson,	388,912	6 30	2,448,004	831,784	761,845	4,041,633	8,083 27
Jones,	361,573	5 91	2,141,656	142,602	530,978	2,815,236	5,630 47
Keokuk,	367,872	4 14	1,528,793	104,622	625,291	2,258,706	4,517 41
Kossuth,	198,349	1 80	357,804	9,026	12,217	379,047	758 09
Lee,	322,907	8 14	2,627,336	2,515,896	1,587,197	6,730,429	13,460 86
Linn,	449,175	6 24	2,799,393	662,269	829,741	4,291,403	8,582 81
Louisa,	245,254	4 59	1,127,922	170,252	509,992	1,808,166	3,616 33
Lucas,	263,717	3 38	893,323	98,046	253,258	1,244,627	2,489 25
Madison,	359,662	3 04	1,098,551	113,105	327,656	1,539,312	3,078 62
Mahaska,	347,940	5 97	2,079,788	343,677	849,474	3,272,939	6,545 88
Marion,	347,529	5 49	1,907,733	317,334	750,046	2,975,113	5,950 23
Marshall,	324,201	3 91	1,269,540	162,869	340,585	1,772,994	3,545 99
Mills,	237,426	3 04	732,331	97,034	249,576	1,078,941	2,157 88
Mitchell,	295,446	2 61	772,571	67,095	117,635	957,301	1,914 60
Monona,	249,912	1 90	477,489	39,975	43,408	560,872	1,121 74
Monroe,	266,044	4 21	1,119,775	73,194	472,012	1,664,981	3,329 96
Montgomery,	172,520	2 27	393,241	17,612	53,974	464,827	929 65
Muscatine,	300,451	7 23	2,172,785	1,141,089	1,455,808	4,769,682	9,539 86
O'Brien,—no report.							
Page,	323,245	3 06	992,562	55,040	208,250	1,255,852	2,511 70
Palo Alto,—no report.							
Plymouth,	48,594	2 00	97,188	435	4,150	101,773	203 55
Pocahontas,	244,933	2 00	489,866	.....	4,638	494,504	989 01

COUNTIES.	Acres of Land.	Value per Acre.	Value of Land.	Town Property.	Personal Property.	Total Valuation.	Tax at 2 Mills.
Polk,.....	349,458	\$ 6 12	\$ 2,139,114	\$ 1,408,373	\$ 801,271	\$ 4,348,758	\$ 8,697 52
Pottawattamie,.....	475,107	1 95	903,955	729,493	461,834	2,095,282	4,190 56
Poweshiek,.....	371,362	3 74	1,391,118	83,393	299,552	1,774,063	3,548 13
Ringgold,.....	336,593	2 60	878,652	21,008	103,660	1,003,320	2,006 64
Sac,.....	115,685	2 08	250,914	7,956	9,207	268,077	536 15
Scott,.....	281,193	7 68	2,160,370	2,673,511	1,096,839	5,930,720	11,861 44
Shelby,.....	184,610	2 55	470,101	7,734	38,922	516,757	1,033 51
Sioux,.....	173,390	1 88	325,106	.....	1,425	326,531	653 06
Story,.....	340,719	3 37	1,152,074	65,263	88,376	1,305,713	2,611 43
Tama,.....	459,554	3 75	1,727,474	98,308	235,606	2,061,388	4,122 78
Taylor,.....	323,372	3 00	971,496	27,107	187,845	1,186,448	2,372 90
Union,.....	260,333	2 46	642,550	32,552	93,964	769,066	1,538 13
Van Buren,.....	304,677	6 32	1,925,822	336,879	819,294	3,081,995	6,163 99
Wapello,.....	210,503	6 09	1,282,122	544,872	813,865	2,640,859	5,281 72
Warren,.....	360,337	4 67	1,681,335	105,867	543,605	2,330,807	4,661 61
Washington,.....	356,944	5 83	2,084,004	348,660	956,969	3,389,633	6,779 27
Wayne,.....	324,470	4 23	1,373,074	21,527	189,698	1,584,299	3,168 60
Webster,.....	402,988	2 55	1,030,637	105,667	108,556	1,244,860	2,489 72
Winnebago,.....	289,814	2 00	579,628	4,116	6,278	590,022	1,180 04
Winneshek,.....	436,782	3 70	1,617,621	152,593	617,335	2,387,549	4,775 10
Woodbury,.....	240,584	1 64	396,926	161,014	93,099	651,039	1,302 08
Worth,.....	234,694	2 00	471,465	2,814	21,866	496,145	992 29
Wright,.....	343,052	1 94	665,751	5,887	24,002	695,640	1,391 28
	28,336,345	.....	\$ 111,653,109	\$ 22,992,759	\$ 32,463,106	\$ 167,108,974	\$ 334,217 90

18TH—REMARKS.

Besides the amount credited to the account of "Extraordinary Expenses of the Executive Department," of which there is \$2,592,12 unexpended, there is appropriated by Chapter 14, Section 1 of Acts of Extra Session of 1862, the further sum of \$20,000 under the control of the State Census Board which has not been credited to said account.

The several laws directing the Auditor of State to issue Warrants on the War and defense Fund upon claims allowed by the Auditing Commissioners, and the estimates of the Paymaster General, &c., have been treated as appropriations and Warrants issued accordingly. It will be seen by the statement of War and Defense Fund that the Warrants issued thereon exceed the amount of fund received by the sum of \$184,109,13. It will be necessary to make some provision for the payment of these Warrants and those yet to be issued. The balance of Federal Tax will pay but a small part of them, and it is uncertain when any further sums will be received from the Government at Washington.

The State Treasurer having an excess of State Revenue on hand over what was required to pay the ordinary Auditor's Warrants, it was thought advisable to apply it to the redemption of War and Defense Warrants which was done to the amount of \$159,004,14, including War and Defense Warrants received by County Treasurers and paid into the State Treasury on account of State Revenue. By so doing the interest was stopped on the Warrants so redeemed, and the State Treasurer yet had funds sufficient to redeem all Warrants drawn on State Revenue. The \$18,395,52 Revenue Warrants now outstanding have all been advertised for redemption, and the interest stopped thereon; except the last class due Brown & Allender, Sept. 22, 1864, which are drawing 6 per cent. interest under the provision of the law, and amount to \$7,535,66.

The Permanent School Fund now idle in the counties, of which there is over \$100,000, might be applied to the redemption of War and Defense Warrants now out and to be issued, the State executing her bonds to the fund for the amount so appropriated. The amount so idle, will, in all probability, increase from time to time, and it would certainly be better for the State to use her own funds than to dispose of an additional amount of her bonds to raise money to meet these war expenses, the amount of which we have no means of estimating.

Showing the Insurance Companies which have complied with the laws in relation thereto, their capital stock, liabilities, etc., for the year 1863.

NAME OF COMPANY.	Location.	Capital.	Capital paid in.	Total Assets.	Liabilities.
Ætna Insurance Company,.....	Hartford, Conn.,....	\$500,000	\$500,000	\$2,683,110.59	\$179,039.77
Atlantic Fire Insurance Company,.	Brooklyn, N. Y.,....	150,000	150,000	225,189.90	15,163.00
Arctic Fire Insurance Company,...	New York City,....	250,000	250,000	304,526.11	12,893.60
Ætna Life Insurance Company,...	Hartford, Conn.,....	150,000	150,000	310,492.04	4,600.00
American Insurance Company,....	Freeport, Illinois,...	Mutual Company.			
American Insurance Company,....	Dubuque, Iowa,....	Home Company.			
City Fire Insurance Company,....	Hartford, Conn.,....	250,000	250,000	337,927.70	20,631.55
Charter Oak Fire & Marine Ins. Co.,	Hartford, Conn.,....	300,000	300,000	301,834.60	14,230.23
Continental Insurance Company,...	New York City,....	500,000	500,000	1,171,212.78	27,578.30
Connecticut Fire Insurance Co.,...	Hartford, Conn.,....	200,000	200,000	235,063.42	4,000.00
Corn Ex. Fire & Inland Nav. Ins. Co.	New York City,....	200,000	200,000	270,877.31	3,486.00
Columbia Fire Insurance Company,	New York City,....	200,000	200,000	236,471.46	500.00
Charter Oak Life Insurance Co.,...	Hartford, Conn.,....	200,000	200,000	830,059.04	16,500.00
Connecticut Mutual Life Ins. Co.,	Hartford, Conn.,....	Mutual Company.			
Denmark Mutual Fire Ins. Co.,....	Denmark, Iowa,....	Home Company.			
Equitable Life Assurance Society,...	New York City,....	100,000	100,000	334,636.21	14,000.00
Farmers' & Merchants' Ins. Co.,...	Quincy, Illinois,....	Mutual Company.			
Farmers Insurance Company,.....	Cedar Rapids, Iowa.	Home Company.			
Girard Fire & Marine Ins. Co.,....	Philadelphia, Penn.,	200,000	200,000	305,084.36	6,182.00
Germania Life Insurance Company,	New York City,....	200,000	200,000	266,485.43	none.
Guardian Life Insurance Company,	New York City,....	125,000	125,000	141,578.99	1,000.00
Hartford Fire Insurance Company,.	Hartford, Conn.,....	500,000	500,000	1,045,786.95	90,540.57
Home Insurance Company,.....	New York City,....	1,000,000	1,000,000	1,746,495.68	75,549.64

Home Life Insurance Company,...	Brooklyn, N. Y.,....	125,000	125,000	277,304.71	4,332.26
Iowa Mutual Fire Insurance Co.,...	Wyoming, Iowa,....	Home Company.			
Independence Insurance Company,.	Independence, Iowa,.	Home Company.			
Iowa Insurance Company,.....	Oskaloosa, Iowa,....	Home Company.			
Knickerbocker Life Insurance Co.,	New York City,....	100,000	100,000	291,629.25	13,581.07
Lorillard Fire Insurance Company,.	New York City,....	500,000	500,000	602,163.99	3,915.00
Lamar Fire Insurance Company,...	New York City,....	300,000	300,000	367,062.13	20,100.00
Liv'pool & Lond'n Fire & Life Ins. Co	Branch in N. Y. City,	10,000,000	6,559,525	*1,222,027.68	73,140.25
Metropolitan Fire Insurance Co.,...	New York City,....	300,000	300,000	447,227.25	89,450.00
Merchants' Insurance Co.,.....	Hartford, Conn.,....	200,000	200,000	247,672.14	7,460.55
Manhattan Fire Insurance Co.,....	New York City,....	250,000	250,000	379,584.60	29,000.00
Mutual Life Insurance Company, ..	Milwaukee, Wis.,...	Mutual Company.			
Mutual Life Insurance Company, ..	New York City,....	Mutual Company.			
Mutual Benefit Life Insurance Co.,	New Jersey,.....	Mutual Company.			
New England Fire & Marine Ins. Co.	Hartford, Conn.,....	200,000	200,000	195,681.70	38,476.72
North American Fire Insurance Co.	Hartford, Conn.,....	300,000	300,000	297,209.93	7,150.06
Niagara Fire Insurance Company, .	New York City,....	200,000	200,000	256,699.62	6,685.00
North American Fire Insurance Co.	New York City,....	150,000	150,000	301,771.76	6,775.98
New York Life Mutual Insurance Co.	New York City,....	Mutual Company.			
Peoria Marine & Fire Insurance Co.	Peoria, Illinois,....	500,000	300,000	335,804.06	13,635.00
Phoenix Insurance Company,.....	Hartford, Conn.,....	400,000	400,000	545,896.46	35,290.80
Phoenix Fire Insurance Co.,.....	Brooklyn, N. Y.,....	200,000	200,000	327,284.85	14,425.00
Security Fire Insurance Company,.	New York City,....	500,000	500,000	680,623.75	2,800.00
Springfield Fire & Marine Ins. Co.,	Springfield, Mass., ..	200,000	200,000	408,619.70	30,302.62
Security Life Ins. & Annuity Co.,...	New York City,....	110,000	110,000	113,000.00	none.
Washington Fire Insurance Co.,...	New York City,....	400,000	400,000	528,521.51	5,000.00
Winnesheik Insurance Company,...	Freeport, Illinois, ..	Mutual Company.			

*Surplus assets in the United States.

SCHOOL FUND.

20TH—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

STATE TREASURER—(PERMANENT FUND,) RECEIPTS.

1862.	
Aug. 22, To am't. rec'd of F. M. Hosselton on note,.	\$ 250.00
1863.	
Feb. 19, To am't. rec'd of J. E. Neal on note,.....	1,970.00
“ 20, “ “ “ “ W. A. Thurston on note,.	1,000.00
April 8, “ “ “ “ J. E. Neal on note,.....	3,030.00
July 29, “ “ “ “ F. M. Hosselton on note,.	250.00
Total Receipts,.....	\$ 6,500.00

DISBURSEMENTS.

1863.	
April 8, By am't. apportioned to Jackson County,.....	\$446.42
April 11, By am't. apportioned to Wapello County,.....	446.42
April 13, By am't. apportioned to Muscatine County,.....	446.42
April 14, By am't. apportioned to Henry County,.....	446.42
April 14, By am't. apportioned to Delaware County,.....	446.42
April 14, By am't. apportioned to Washington County,.....	446.43
April 14, By am't. apportioned to Scott County,.....	446.42
April 20, By am't. apportioned to Warren County,.....	446.43
April 27, By am't. apportioned to Van Buren County,.....	446.42
April 28, By am't. apportioned to Monroe County,.....	446.42
May 29, By am't. apportioned to Louisa County,.....	446.42
June 1, By amount apportioned to Buchanan County,.....	446.42— 5,357.06
Leaving balance now on hand,....	\$ 1,142.94

STATE TREASURER—(TEMPORARY SCHOOL FUND,)—RECEIPTS.

1861.	
Nov. 4, To balance on hand at this date,.....	\$ 104.79
1862.	
Jan. 13, To am't. rec'd of F. M. Hosselton, (Int. on note,).....	\$ 50.00
Feb. 28, To am't. rec'd of W. A. Thurston, (Int. on note,).....	100.00
June 28, To am't. rec'd of State, (Int. on loans,)....	11,920.21
Aug. 22, To am't. rec'd of F. M. Hosselton, (Int. on note,).....	25.00
1863.	
Feb. 19, To am't. rec'd of J. E. Neal, (Int. on note,).....	\$ 1,030.00
Jan. 6, To am't. rec'd of F. M. Hosselton, (Int. on note,).....	15.00
Feb. 20, To am't. rec'd of W. A. Thurston, (Int. on note,).....	95.21
March 9, To am't. rec'd of State, (Int. on loans,)....	12,976.71
April 8, To am't. rec'd of J. E. Neal, (Int. on note,).....	82.00
July 29, To am't. rec'd of F. M. Hosselton, (Int. on note,).....	16.43
Oct. 29, To am't. rec'd of State, (Int. on loans,)....	2,374.95
Total Receipts,.....	\$ 28,790.30

DISBURSEMENTS.

1862.	
June 28, By am't. included in the apportionment of March, 1862, and transferred to Revenue to reimburse the same for Warrants issued under Sections 1967 and 1969, of Revision of 1860.....	\$12,175.00
Sept. 22, By am't. included in apportionment of September, 1862, as above,....	25.00
1863.	
March 9, By am't. included in apportionment of March, 1863, as above,.....	14,116.92
Oct. 29, By am't. included in apportionment of September, 1863, as above,....	2,473.38
Total Disbursements,.....	\$28,790.30

Of the apportionment of the Interest on the Permanent School Fund, made in March, 1862, as provided by Sections 1967 and 1969 of the Revision of 1860.

COUNTIES.	No. of Youths.	Amt. of Interest reported Delin- quent.	Amount of In- terest reported Collected.	Amount appor- tioned.	Warrants on State Revenue.	Exc. payable to State Reve- nue.
Adair,	353	\$ 931 44	\$ 195 82	\$ 208 27	\$ 12 45	\$
Adams,	625	365 66	405 66	368 75	.....	36 91
Alamakee,	4691	19,466 83	7,749 13	2,767 69	.....	4,981 44
Appanoose,	5173	3,278 40	1,166 78	3,052 07	1,885 29	.....
Audubon,	187	1,084 02	324 83	110 33	.....	214 50
Benton,	3645	*8,500 00	2,879 02	2,150 55	.....	728 47
Black Hawk,	3081	4,226 15	2,246 45	1,817 79	.....	428 66
Boone,	1747	2,622 06	842 37	1,030 73	188 36	.....
Bremer,	1862	6,987 05	2,630 00	1,098 58	.....	1,531 42
Buchanan,	3138	1,173 98	1,605 82	1,851 42	245 60	.....
Butler,	1415	3,501 49	488 39	834 85	346 46	.....
Calhoun,	48	none.	21 73	28 32	6 59	.....
Carroll,	125	no report.	*130 00	73 75	.....	56 25
Cass,	662	186 26	55 13	390 58	335 45	.....
Cedar,	5021	5,251 43	3,560 86	2,962 39	.....	598 47
Cerro Gordo,	391	2,281 07	166 30	230 69	64 39	.....
Cherokee,	27	8 00	7 12	15 93	8 81	.....
Chickasaw,	1630	4,747 29	809 94	961 70	151 76	.....
Clarke,	2675	3,788 84	1,675 64	1,578 25	.....	97 39

*Estimated.

Clayton,	7410	8,102 48	3,693 04	4,371 90	678 86	.....
Clinton,	7003	5,178 66	4,625 87	4,131 77	.....	494 10
Crawford,	168	1,552 17	235 95	*26 16	.....	209 79
Dallas,	2270	2,580 32	3,549 55	1,339 30	.....	2,210 25
Davis,	5855	2,474 85	2,334 97	3,454 45	1,119 48	.....
Decatur,	3649	12,229 20	2,672 05	2,152 91	.....	519 14
Delaware,	4245	3,137 21	3,613 36	2,504 55	.....	1,108 81
Des Moines,	7249	3,341 62	3,065 35	4,276 91	1,211 56	.....
Dickinson,	92	no fund.	.....	54 28	54 28	.....
Dubuque,	11312	8,590 90	3,442 12	6,674 08	3,231 96	.....
Emmett,	40	no fund.	.....	23 60	23 60	.....
Fayette,	4559	10,526 96	6,243 10	2,689 81	.....	3,553 29
Floyd,	1405	7,759 53	841 44	828 95	.....	12 49
Franklin,	554	720 49	430 65	326 86	.....	103 79
Fremont,	2038	555 35	542 08	1,202 42	660 34	.....
Greene,	595	955 86	340 18	351 05	10 87	.....
Grundy,	351	103 32	57 06	207 09	150 03	.....
Guthrie,	1210	898 96	636 32	713 90	77 58	.....
Hamilton,	690	6,280 63	188 72	407 10	218 38	.....
Hancock,	83	no fund.	.....	48 97	48 97	.....
Hardin,	2102	885 16	1,141 44	1,240 18	98 74	.....
Harrison,	1359	2,559 63	427 23	801 81	374 58	.....
Henry,	7113	7,459 96	1,143 56	4,196 67	3,053 11	.....
Howard,	1225	5,148 06	695 40	722 75	27 35	.....
Humboldt,	112	1,324 84	102 33	66 08	.....	36 25
Iowa,	3088	7,551 39	5,416 75	1,821 92	.....	3,594 83
Jackson,	7102	2,477 49	3,322 18	4,190 18	868 00	.....
Jasper,	3913	2,510 92	1,807 02	2,308 67	501 65
Jefferson,	6424	1,341 11	2,666 78	3,790 16	1,123 38

STATEMENT "D"—CONTINUED.

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COUNTIES.	No. of Youths.	Amount of Inter- est reported De- linquent.	Amount of Inter- est reported Col- lected.	Amount appor- tioned.	Warrants on State Revenue.	Exc. payable to State Reve- nue.
Johnson,.....	6221	\$ 4,991 81	\$ 2,889 08	\$ 3,670 39	\$ 781 31	.....
Jones,.....	5347	7,687 12	5,425 41	3,154 73	.....	2,270 68
Keokuk,.....	5701	1,303 82	1,017 08	3,363 59	2,346 51	.....
Kossuth,.....	172	2,122 85	81 20	101 48	20 28	.....
Lee,.....	9953	7,091 11	3,147 94	5,872 27	2,724 33	.....
Linn,.....	7150	4,864 75	3,411 07	4,218 50	807 43	.....
Louisa,.....	4359	3,346 58	1,165 51	2,571 81	1,406 30	.....
Lucas,.....	2468	4,665 82	1,116 96	1,456 12	339 16	.....
Madison,.....	3350	2,673 02	1,534 60	1,976 50	441 90	.....
Mahaska,.....	6243	2,856 21	3,001 14	3,683 37	682 23	.....
Marion,.....	6876	2,528 88	2,580 44	4,056 84	1,476 40	.....
Marshall,.....	2554	2,180 11	1,603 19	1,506 86	.....	96 33
Mills,.....	1687	1,112 06	969 65	995 33	25 68	.....
Mitchell,.....	1332	3,239 85	570 04	785 88	215 84	.....
Monona,.....	290	56 46	149 02	171 10	22 08	.....
Monroe,.....	3849	2,249 66	1,101 52	2,270 91	1,169 39	.....
Montgomery,.....	421	1,814 98	360 52	248 39	.....	112 13
Muscatine,.....	5693	3,166 08	1,741 76	3,358 87	1,617 11	.....
Page,.....	1762	3,120 42	611 13	1,039 58	428 45	.....
Palo Alto,.....	53	no fund.	.....	31 27	31 27	.....
Plymouth,.....	45	no fund.	.....	26 55	26 55	.....
Polk,.....	4821	5,546 06	1,519 35	2,844 39	1,325 04	.....
Pottawattamie,.....	1800	262 74	114 44	1,062 00	947 56	.....
Poweshiek,.....	2311	14,115 01	2,776 19	1,363 49	.....	1,412 70
Ringgold,.....	1080	3,402 23	1,794 84	637 20	.....	1,157 64

Sac,.....	85	88 72	40 97	50 15	9 18	.....
Scott,.....	8149	2,058 58	3,571 74	4,807 91	1,236 17	.....
Shelby,.....	341	134 45	197 53	201 19	3 66	.....
Story,.....	1662	5,015 02	973 42	980 58	7 16	.....
Tama,.....	2202	6,469 58	2,529 30	1,299 18	.....	1,230 12
Taylor,.....	1507	321 55	334 89	889 13	554 24	.....
Union,.....	951	2,393 28	1,489 14	561 09	.....	928 05
Van Buren,.....	6644	3,075 71	2,314 52	3,919 96	1,605 44	.....
Wapello,.....	6725	2,259 53	2,189 11	3,967 75	1,778 64	.....
Warren,.....	4408	2,608 62	1,374 85	2,600 72	1,225 87	.....
Washington,.....	5575	4,841 60	2,608 58	3,289 25	680 67	.....
Wayne,.....	2659	4,152 48	1,619 48	1,568 81	.....	50 67
Webster,.....	928	5,631 17	575 77	547 52	.....	28 25
Winnebago,.....	78	no fund.	.....	46 02	46 02	.....
Winnesheik,.....	5072	6,099 25	3,974 65	2,992 48	.....	982 17
Woodbury,.....	375	905 70	92 15	221 25	129 10	.....
Worth,.....	313	no fund.	.....	184 67	184 67	.....
Wright,.....	280	1,152 62	278 73	165 20	.....	113 53
Total in Counties,.....	263,204	\$306,252 53	\$143,042 40	\$155,217 40	\$41,073 52	\$28,898 52
Amount on Ead's Loans,.....	.....	70,821 32	254 79	.....	.....	254 79
Amount on State Loans,.....	.....	108 88	11,920 21	.....	.....	11,920 21
Amount on Medical College Loan,.....	5,400 00
Totals,.....	\$382,582 73	\$155,217 40	\$155,217 40	\$41,073 52	\$41,073 52

22D—STATEMENT "E."

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Showing the apportionment of the Interest on the Permanent School Fund made on the 8th day of September, 1862, as provided by Sections 1967 and 1969 of the Revision of 1860.

COUNTIES.	Number of Youths.	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant on Revenue.	Excess in Counties.
Adair	353	\$ 761 66	\$ 215 66	\$ 88 25	\$	\$ 127 41
Adams,	625	291 32	118 87	156 25	37 38	.....
Alamakee,	4691	16,146 07	3,511 89	1,172 75	.....	2,339 14
Appanoose,	5173	2,772 93	561 12	1,293 25	732 13	.....
Audubon,	187	1,084 74	121 26	46 75	.....	74 51
Benton,	3645	.....	1,355 66	911 25	.....	444 41
Black Hawk,	3081	2,323 63	1,259 83	770 25	.....	489 58
Boone,	1747	3,357 83	214 55	436 75	222 20	.....
Bremer,	1862	6,939 68	1,195 11	465 50	.....	729 61
Buchanan,	3138	730 52	442 46	784 50	342 04	.....
Butler,	1415	3,188 54	235 73	353 75	118 02	.....
Calhoun,	48	No report.	.....	12 00	12 00	.....
Carroll,	125	No report.	.....	31 25	31 25	.....
Cass,	662	186 26	.....	165 50	165 50	.....
Cedar,	5021	3,191 21	2,081 50	1,255 25	.....	826 25
Cerro Gordo,	391	1,793 04	337 98	97 75	.....	240 23
Cherokee,	27	.....	.....	6 75	6 75	.....
Chickasaw,	1630	4,392 44	354 85	407 50	52 65	.....
Clarke,	2675	3,165 96	650 14	668 75	18 61	.....
Clayton,	7410	6,137 20	1,965 28	1,852 50	.....	112 78
Clinton,	7003	3,176 68	2,001 98	1,750 75	251 23
Crawford,	168	1,330 07	250 46	42 00	208 46

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Dallas,	2270	\$ 1,694 65	\$ 885 67	\$ 567 50	\$	\$ 318 17
Davis,	5855	1,472 47	1,043 36	1,463 75	420 39
Decatur,	3649	10,335 77	2,144 78	912 25	.....	1,232 53
Delaware,	4245	2,378 71	729 93	1,061 25	331 32	.....
Des Moines,	7249	1,784 38	1,667 37	1,812 25	144 88	.....
Dickinson,	92	No fund.	.....	23 00	23 00	.....
Dubuque,	11312	8,657 13	1,588 38	2,828 00	1,239 62	.....
Emmett,	40	No fund.	.....	10 00	10 00	.....
Fayette,	4559	7,351 41	3,463 70	1,139 75	.....	2,323 95
Floyd,	1405	8,496 16	316 97	351 25	34 28	.....
Franklin,	554	No report.	* 100 00	138 50	38 50	.....
Fremont,	2038	361 30	194 05	509 50	315 45	.....
Greene,	595	888 16	141 33	148 75	7 42	.....
Grundy,	351	20 61	84 42	87 75	3 33	.....
Guthrie,	1210	704 72	233 92	302 50	68 58	.....
Hamilton,	690	6,126 02	154 61	172 50	17 89	.....
Hancock,	83	No fund.	.....	20 75	20 75	.....
Hardin,	2102	660 65	487 72	525 50	37 78	.....
Harrison,	1359	1,473 74	1,023 47	339 75	.....	683 72
Henry,	7113	6,442 56	999 42	1,778 25	778 83	.....
Howard,	1225	5,681 20	381 35	306 25	.....	75 10
Humboldt,	112	1,191 80	132 94	28 00	.....	104 94
Iowa,	3088	5,474 39	2,289 66	772 00	.....	1,517 66
Jackson,	7102	2,477 49	958 51	1,775 50	816 99	.....
Jasper,	3913	1,984 66	524 64	978 25	453 61	.....
Jefferson,	6424	611 79	709 52	1,606 00	896 48
Johnson,	6221	3,869 94	1,121 87	1,555 25	433 38

*Estimated.

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STATEMENT "E"—CONTINUED.

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COUNTIES.	Number of Youths.	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant on Revenue.	Excess in Counties.
Jones,.....	5347	5,248 00	2,617 46	1,336 75	.....	1,280 71
Keokuk,.....	5701	192 39	545 74	1,425 25	879 51	.....
Kossuth,.....	172	642 94	136 28	43 00	.....	93 28
Lee,.....	9953	6,048 52	2,233 73	2,488 25	254 52	.....
Linn,.....	7150	3,898 52	966 52	1,787 50	820 98	.....
Louisa,.....	4359	3,083 30	263 28	1,089 75	826 47	.....
Lucas,.....	2468	.....	470 21	617 00	146 79	.....
Madison,.....	3350	1,735 30	1,061 67	837 50	.....	224 17
Mahaska,.....	6243	.....	784 69	1,560 75	776 06	.....
Marion,.....	6876	1,926 82	602 02	1,719 00	1,116 98	.....
Marshall,.....	2554	1,121 04	741 37	638 50	.....	102 87
Mills,.....	1687	159 35	953 71	421 75	.....	531 96
Mitchell,.....	1332	2,798 03	450 55	333 00	.....	117 55
Monona,.....	290	65 47	41 15	72 50	31 35	.....
Monroe,.....	3849	1,762 69	557 60	962 25	404 65	.....
Montgomery,.....	421	2,432 87	308 58	105 25	.....	203 33
Muscatine,.....	5693	3,007 73	340 57	1,423 25	1,082 68	.....
Page,.....	1762	2,807 44	312 98	440 50	127 52	.....
Palo Alto,.....	53	No fund. . .	No fund. . .	13 25	13 25	.....
Plymouth,.....	45	No fund. . .	No fund. . .	11 25	11 25	.....
Polk,.....	4821	4,136 75	370 93	1,205 25	834 32	.....
Pottawattamie,.....	1800	129 83	143 41	450 00	306 59	.....
Poweshiek,.....	2311	12,546 87	1,405 18	577 75	.....	827 43
Ringgold,.....	1080	No report. . .	*270 00	270 00	.....	.....
Sac,.....	85	64 49	58 06	21 25	.....	36 81

Scott,.....	8149	No report. . .	*468 53	2,037 25	1,568 72	.....
Shelby,.....	341	3 33	159 86	85 25	.....	74 61
Story,.....	1662	4,483 14	526 96	415 50	.....	111 46
Tama,.....	2202	5,306 79	1,199 45	550 50	.....	648 95
Taylor,.....	1507	164 07	157 48	376 75	219 27	.....
Union,.....	951	1,678 96	715 02	237 75	.....	477 27
Van Buren,.....	6644	1,622 67	1,025 03	1,661 00	635 97	.....
Wapello,.....	6725	1,591 57	667 96	1,681 25	1,013 29	.....
Warren,.....	4408	1,410 65	681 31	1,102 00	420 69	.....
Washington,.....	5575	3,192 91	1,648 69	1,393 75	.....	254 94
Wayne,.....	2659	.....	1,279 82	664 75	.....	615 07
Webster,.....	928	5,067 92	520 65	232 00	.....	288 65
Winnebago,.....	78	No fund. . .	No fund. . .	19 50	19 50	.....
Winneshiek,.....	5072	3,977 76	2,720 59	1,268 00	.....	1,452 59
Woodbury,.....	375	1,084 96	.....	93 75	93 75	.....
Worth,.....	313	No fund. . .	No fund. . .	78 25	78 25	.....
Wright,.....	280	1,006 87	117 04	70 00	.....	47 04
Eads' loan,.....	.....	.....	25 00	.....	.....	25 00
Total,.....	263,204	\$225,459 44	\$65,801 00	\$65,801 00	\$19,513 37	\$19,513 37

*Estimated.

Of the apportionment of Interest on the Permanent School Fund made on the 9th day of March, 1863.

COUNTIES.	Number of Youths.	Amount of Interest Delinquent.	Amount of Interest Collected.	Amount of Interest Apportioned.	Warrant on Revenue.	Warrant on School Fund Interest.
Adair,	300	879 81	343 69	138 00	.....	205 69
Adams,	685	475 67	388 38	315 10	.....	73 28
Alamakee,	5,054	22,395 36	4,934 01	2,324 84	.....	2,609 17
Appanoose,	5,328	3,847 24	1,127 14	2,450 88	1,323 74	.....
Audubon,	167	1,539 93	174 90	76 82	.....	98 08
Benton,	3,512	*7,705 09	2,359 90	1,615 52	.....	744 38
Black Hawk,	3,341	3,985 76	2,039 11	1,536 86	.....	502 25
Boone,	1,845	2,737 98	1,335 69	848 70	.....	486 99
Bremer,	2,017	8,480 04	1,870 03	927 82	.....	942 21
Buchanan,	2,793	1,473 75	933 56	1,284 78	351 22	.....
Butler,	1,523	3,623 95	549 47	700 58	151 11	.....
Calhoun,	60	.....	21 73	27 60	5 87	.....
Carroll,	122	42 45	106 42	56 12	.....	50 30
Cass,	636	214 81	70 76	292 56	221 80	.....
Cedar,	4,818	5,127 11	2,659 19	2,216 28	.....	442 91
Cerro Gordo,	418	1,244 00	220 29	192 28	.....	28 01
Chickasaw,	1,716	6,705 80	258 66	789 36	530 70	.....
Clarke,	2,581	4,619 14	1,546 91	1,187 26	.....	359 65
Clayton,	7,871	7,485 35	3,837 83	3,620 66	.....	217 17
Clinton,	7,337	4,629 64	3,171 16	3,375 02	203 86	.....
Crawford,	204	1,893 72	136 35	93 84	.....	42 51
Dallas,	2,228	2,735 51	1,982 16	1,024 88	.....	957 28

*Estimated.

Davis,	6,170	2,526 26	1,635 76	2,838 20	1,202 44	.....
Decatur,	3,933	13,644 17	2,172 32	1,809 18	.....	363 14
Delaware,	4,271	3,359 29	2,182 32	1,964 66	.....	217 66
Des Moines,	7,487	3,327 53	1,392 85	3,444 02	2,051 17	.....
Dickinson,	86	No Fund	No Fund	39 56	39 56	.....
Dubuque,	10,835	9,590 33	3,156 08	4,984 10	1,828 02	.....
Fayette,	4,806	10,557 66	3,359 03	2,210 76	.....	1,148 27
Floyd,	1,483	9,062 15	794 47	682 18	.....	112 29
Franklin,	635	937 95	340 87	292 10	.....	48 77
Fremont,	1,997	822 25	358 75	918 62	559 87	.....
Greene,	675	1,549 81	40 00	310 50	270 50	.....
Grundy,	381	32 71	71 64	175 26	103 62	.....
Guthrie,	1,288	954 15	568 24	592 48	24 24	.....
Hamilton,	675	9,374 30	210 65	310 50	99 85	.....
Hancock,	86	No Fund	No Fund	39 56	39 56	.....
Hardin,	2,114	520 55	1,205 54	972 44	.....	233 10
Harrison,	1,461	2,336 40	474 07	672 06	197 99	.....
Henry,	6,672	7,614 41	2,831 29	3,069 12	237 83	.....
Howard,	1,279	6,786 92	425 75	588 34	162 59	.....
Humboldt,	122	1,527 21	193 87	56 12	.....	137 75
Ida,	27	No Fund	No Fund	12 42	12 42	.....
Iowa,	3,110	8,558 64	3,755 65	1,430 60	.....	2,325 05
Jackson,	7,648	1,437 31	1,600 16	3,518 08	1,917 92	.....
Jasper,	3,922	2,725 52	1,323 24	1,804 12	480 88	.....
Jefferson,	6,215	816 66	2,229 87	2,858 90	629 03	.....
Johnson,	6,377	3,937 37	1,920 65	2,933 42	1,012 77	.....
Jones,	5,491	6,251 08	3,701 70	2,525 86	.....	1,175 84
Keokuk,	5,505	897 39	1,601 00	2,532 30	931 30
Kossuth,	150	2,392 07	29 78	69 00	39 22

STATEMENT "F"—CONTINUED.

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COUNTIES.	Number of Youths.	Amount of Interest Delinquent.	Amount of Interest Collected.	Amount of Interest Apportioned.	Warrant on Revenue.	Warrant on School Fund Interest.
Lee,.....	10,331	9,510 20	1,705 92	4,752 26	3,046 34	.....
Linn,.....	7,500	5,714 16	2,343 07	3,450 00	1,106 93	.....
Louisa,.....	4,383	3,509 71	1,728 34	2,016 18	287 84	.....
Lucas,.....	2,669	4,634 74	825 95	1,227 74	401 79	.....
Madison,.....	3,427	2,778 13	1,224 92	1,576 42	351 50	.....
Mahaska,.....	6,415	1,872 49	2,584 28	2,950 90	366 62	.....
Marion,.....	7,307	2,576 89	2,037 91	3,361 22	1,323 31	.....
Marshall,.....	2,346	2,250 84	1,379 51	1,079 16	.....	300 35
Mills,.....	1,804	1,043 77	828 76	829 84	1 08	.....
Mitchell,.....	1,320	2,798 82	470 83	607 20	136 37	.....
Monona,.....	339	92 93	191 75	155 94	.....	35 81
Monroe,.....	4,034	2,116 60	1,029 57	1,855 64	826 07	.....
Montgomery,.....	422	2,729 69	212 55	194 12	.....	18 43
Muscatine,.....	5,623	3,526 24	1,534 94	2,586 58	1,051 64	.....
Page,.....	1,973	4,298 24	608 87	907 58	298 71	.....
Palo Alto,.....	36	No Fund	No Fund	16 56	16 56	.....
Plymouth,.....	47	No Fund	No Fund	21 62	21 62	.....
Pocahontas,.....	34	No Fund	No Fund	15 64	15 64	.....
Polk,.....	4,740	7,494 84	1,569 90	2,180 40	610 50	.....
Pottawattamie,.....	1,936	211 76	137 82	890 56	752 74	.....
Poweshiek,.....	2,517	16,410 69	1,801 01	1,157 82	.....	643 19
Ringgold,.....	1,122	3,278 98	1,471 61	516 12	.....	955 49
Sac,.....	98	35 86	55 00	45 08	.....	9 92
Scott,.....	8,198	2,933 72	2,382 70	3,771 08	1,388 38	.....
Shelby,.....	351	161 98	46 84	161 46	114 62	.....
Story,.....	1,702	5,074 56	899 21	782 92	.....	116 29
Tama,.....	2,504	7,399 41	1,858 46	1,151 84	.....	706 62
Taylor,.....	1,544	296 32	310 12	710 24	400 12	.....
Union,.....	986	2,373 80	1,030 40	453 56	.....	576 84
Van Buren,.....	6,923	2,254 41	2,192 34	3,184 58	992 24	.....
Wapello,.....	6,999	1,313 04	1,378 98	3,219 54	1,840 56	.....
Warren,.....	4,522	2,070 13	1,140 52	2,080 12	939 60	.....
Washington,.....	5,844	3,383 21	1,777 79	2,688 24	910 45	.....
Wayne,.....	2,610	3,264 12	963 25	1,200 60	237 35	.....
Webster,.....	1,123	6,771 35	625 84	516 58	.....	109 26
Winnebago,.....	71	No Fund	No Fund	32 66	32 66	.....
Winneshiek,.....	4,740	3,438 82	3,293 10	2,180 40	.....	1,112 70
Woodbury,.....	417	1,086 30	150 00	191 82	41 82	.....
Worth,.....	331	No Fund	No Fund	152 26	152 26	.....
Wright,.....	313	1,073 79	214 81	143 98	.....	70 83
Total in Counties,.....	259,058	323,163 74	109,649 76	123,766 68	32,294 40	18,177 48
State Interest,.....	.....	.....	12,976 71	.....	.....	12,976 71
Interest on Eads' Loans,.....	.....	84,926 49	1,140 21	.....	.....	1,140 21
Interest on Medical College Loan,.....	6,900 00
Totals,.....	414,990 23	123,766 68	123,766 68	32,294 40	32,294 40

24TH—STATEMENT "G"

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Showing the apportionment of Interest on the Permanent School Fund made on the 15th day of September, 1863, as provided by Sections 1967 and 1969, of the Revision of 1860.

COUNTIES.	Number of Youths	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant on Revenue.	Excess in Counties.
Adair,	382	639 17	300 43	126 06	.....	174 37
Adams,	685	265 02	305 37	226 05	.....	79 32
Alamakee,	5054	20,252 20	2143 16	1667 82	.....	475 34
Appanoose,	5328	2464 60	1571 51	1758 24	186 73	.....
Audubon,	167	1271 04	278 89	55 11	.....	223 78
Benton,	3512	5511 67	2193 42	1158 96	.....	1034 46
Black Hawk,	3341	3041 00	1252 56	1102 53	.....	150 03
Boone,	1845	2805 63	369 68	608 85	239 17	.....
Bremer,	2017	6826 12	2137 84	665 61	.....	1472 23
Buchanan,	2793	981 84	491 91	921 69	429 78	.....
Butler,	1523	3305 25	318 70	502 59	183 89	.....
Calhoun,	60	00 00	5 74	19 80	14 06	.....
Carroll,	122	318 90	59 23	40 26	.....	18 97
Cass,	636	187 98	40 00	209 88	169 88	.....
Cedar,	4818	2979 04	1895 39	1589 94	.....	305 45
Cerro Gordo,	418	*1106 06	*137 94	137 94	.....	.....
Chickasaw,	1716	6292 56	574 06	566 28	.....	7 78
Clarke,	2581	2650 53	2160 05	851 73	.....	1308 32
Clayton,	7871	5854 46	2650 23	2597 43	52 80
Clinton,	7337	2706 10	2128 37	2421 21	292 84

*Estimated.

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Crawford,	204	639 89	75 97	67 32	8 65
Dallas,	2228	1,602 41	1,263 74	735 24	528 50
Davis,	6170	1,123 75	1,402 51	2,036 10	633 59
Decatur,	3933	10,593 41	2,223 41	1,297 89	.....	925 52
Delaware,	4271	2,017 58	1,115 37	1,409 43	294 06	.....
Des Moines,	7487	2,596 58	1,033 61	2,470 71	1,437 10	.....
Dickinson,	86	no fund.	.....	28 38	28 38	.....
Dubuque,	11191	8,165 54	2,010 13	3,693 03	1,682 90	.....
Fayette,	4806	7,494 58	3,055 91	1,585 98	.....	1,469 93
Floyd,	1483	8,225 47	770 02	489 39	.....	280 63
Franklin,	635	*728 95	*209 55	209 55	.....	.....
Fremont,	1997	868 21	177 00	659 01	482 01	.....
Greene,	675	1,624 27	21 08	222 75	201 67	.....
Grundy,	381	16 77	2 61	125 73	123 12	.....
Guthrie,	1288	713 30	240 85	425 04	184 19	.....
Hamilton,	675	7,107 90	2,266 40	222 75	.....	2,043 65
Hancock,	86	no fund.	.....	28 38	28 38	.....
Hardin,	2114	408 48	361 56	697 62	336 06	.....
Harrison,	1461	1,804 30	532 10	482 13	.....	49 97
Henry,	6672	4,390 73	3,223 68	2,201 76	.....	1,021 92
Howard,	1279	6,129 24	747 33	422 07	.....	325 26
Humboldt,	122	1,078 34	448 87	40 26	.....	408 61
Ida,	27	no fund.	.....	8 91	8 91	.....
Iowa,	3110	6,922 49	1,636 15	1,026 30	.....	609 85
Jackson,	7648	1,557 96	832 07	2,523 84	1,691 77	.....
Jasper,	3922	1,777 54	815 26	1,294 26	479 00
Jefferson,	6215	361 20	538 11	2,050 95	1,512 84

*Estimated.

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STATEMENT "G"—CONTINUED

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COUNTIES.	Number of Youths.	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant on Revenue.	Excess in Counties.
Johnson,.....	6377	\$ 3,264 14	\$ 1,362 36	\$ 2,104 41	\$ 742 05	\$ 485 63
Jones,.....	5491	3,953 42	2,297 66	1,812 03	1,236 95	.....
Keokuk,.....	5505	317 69	579 70	1,816 65	12 35	.....
Kossuth,.....	150	2,360 07	37 15	49 50	313 76	.....
Lee,.....	10331	6,414 73	3,095 47	3,409 23	1,285 03	.....
Linn,.....	7500	4,524 19	1,189 97	2,475 00	646 22	.....
Louisa,.....	4383	2,783 18	800 17	1,446 39	.....	1,304 12
Lucas,.....	2669	769 39	2,184 89	880 77	64 46	.....
Madison,.....	3427	1,349 35	1,066 45	1,130 91	1,167 44	.....
Mahaska,.....	6415	3,122 13	949 15	2,116 95	1,350 21	.....
Marion,.....	7307	1,515 79	1,061 10	2,411 31	774 18	587 47
Marshall,.....	2346	309 98	1,361 65	.....	386 49	.....
Mills,.....	1804	767 83	208 83	595 32	44 50	.....
Monona,.....	339	15 33	67 37	111 87	161 86	.....
Mitchell,.....	1320	3,314 13	273 74	435 60	307 84	.....
Monroe,.....	4034	1,197 72	1,023 38	1,331 22	.....	112 24
Montgomery,.....	422	2,478 19	251 50	139 26	596 55	.....
Muscatine,.....	5623	2,370 18	1,259 04	1,855 59	13 90	.....
Page,.....	1973	3,661 05	637 19	651 09	11 88	.....
Palo Alto,.....	36	No Fund.	.....	11 88	15 51	.....
Plymouth,.....	47	No Fund.	.....	15 51	11 22	.....
Pocahontas,.....	34	No Fund.	.....	11 22	772 17	.....
Polk,.....	4740	6,702 78	792 03	1,564 20	541 38	5,307 01
Pottawattamie,.....	1936	115 84	97 50	638 88
Poweshiek,.....	2517	10,273 07	6,137 62	830 61

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Ringgold,.....	1182	1,482 23	1,314 26	390 06	924 20
Sac,.....	98	51 11	15 50	32 34	16 84
Scott,.....	8198	2,255 95	723 83	2,705 34	1,981 51
Shelby,.....	351	.....	170 25	115 83	.....	54 42
Story,.....	1702	4,281 20	612 36	561 66	.....	50 70
Tama,.....	2504	6,975 78	1,014 07	826 32	.....	187 75
Taylor,.....	1544	56 15	64 29	509 52	445 23	.....
Union,.....	986	1,554 69	819 11	325 38	.....	493 73
Van Buren,.....	6923	1,455 08	943 60	2,284 59	1,340 99	.....
Washington,.....	5844	1,451 19	1,609 08	1,928 52	319 44	.....
Warren,.....	4522	1,383 77	686 36	1,492 26	805 90	.....
Wapello,.....	6999	2,214 95	1,344 04	2,309 67	965 63	.....
Wayne,.....	2610	1,884 26	1,379 86	861 30	.....	518 56
Webster,.....	1123	3,062 74	684 48	370 59	.....	313 89
Winnebago,.....	71	No Fund.	.....	23 43	23 43	.....
Winneshiek,.....	4740	2,972 65	2,065 68	1,564 20	.....	501 48
Woodbury,.....	417	1,334 35	10 00	137 61	127 61	.....
Worth,.....	331	No Fund.	.....	109 23	109 23	.....
Wright,.....	313	209 54	271 28	103 29	.....	167 99
Amount by Counties,.....	269556	241,613 88	86,480 10	88,953 48	26,457 91	23,984 53
Interest on Eads' Loan,.....	.....	84,828 06	98 43	.....	.....	98 43
Interest on Medical College Loan,.....	.....	6,900 00	.....	.....	.....	.....
Interest on State Loan,.....	.....	.....	2,374 95	.....	.....	2,374 95
Totals,.....	269556	333,341 94	88,953 48	88,953 48	26,457 91	26,457 91

AUDITOR'S REPORT.

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25TH—STATEMENT "H."

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Showing the amount of Permanent School Fund in the several Counties in 1858-9 and 1861 and 1863, respectively, so far as reports have been received, and the difference in the amounts reported in 1863, and in the last preceding report from the several Counties.

COUNTIES.	Amount in 1858-9.	Amount in 1861.	Amount in 1863.	Difference Increase.	Difference Decrease.
Adair,*	\$ 5,471 63	\$ 6,071 95	\$ 5,685 96	\$	\$ 385 99
Adams,*	5,337 69	5,337 69	6,085 46	747 77	.....
Alamakee,	103,590 87	no report.	106,612 98	3,022 11	.....
Appanoose,*	20,031 30	no report.	19,805 50	.....	225 80
Audubon,	4,981 83	no report.	no report.	.....	.....
Benton,*	41,533 98	no report.	40,453 07	.....	1,080 91
Black Hawk,	39,589 18	40,983 88	47,858 91	6,875 03	.....
Boone,	15,663 08	.....	.....	.....	.....
Bremer,*	42,777 95	44,458 27	45,222 45	764 18	.....
Buchanan,	15,496 22	15,444 22	15,444 22	.....	.....
Butler,	13,422 86	.....	.....	.....	.....
Calhoun,	224 45	224 45	217 34	.....	7 11
Carroll,	1,436 43	.....	1,800 00	363 57	.....
Cass,	1,534 00	.....	1,534 00	.....	.....
Cedar,	48,265 43	.....	47,165 35	.....	1,100 08
Cerro Gordo,	6,725 59	8,907 59	.....	.....	.....
Cherokee,	.....	180 00	180 00	.....	.....
Chickasaw,	18,509 39	19,385 39	19,811 65	426 26	.....
Clarke,	29,840 28	29,724 92	115 36

*See "Special Note in regard to Permanent School Fund."

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Clayton,	52,674 91	52,823 55	54,555 55	1,732 00
Clinton,*	44,284 10	48,841 00	47,370 70	1,470 30
Crawford,	7,502 44	7,513 14	.....	.....	.....
Dallas,*	31,706 49	31,656 49	31,452 50	.....	193 99
Davis,	26,985 28	.....	25,262 22	.....	1,723 06
Decatur,	69,486 58	.....	67,299 72	.....	2,186 86
Delaware,*	31,882 29	31,942 29	33,568 21	1,625 92	.....
Des Moines,*	33,530 51	33,323 01	33,023 01	.....	300 00
Dubuque,	48,721 17	49,551 89	49,551 98	09	.....
Fayette,*	71,478 50	71,480 49	70,674 49	.....	806 00
Floyd,	25,829 02	25,753 68	25,209 60	.....	544 08
Franklin,	2,806 22	5,756 22	6,668 72	912 50	.....
Fremont,	6,257 30	.....	7,264 37	1,007 07	.....
Greene,	6,042 78	5,916 80	5,452 78	.....	464 02
Grundy,	819 44	819 44	819 44	.....	.....
Guthrie,	8,514 08	.....	8,363 58	.....	150 50
Hamilton,	19,301 38	18,662 80	14,955 21	.....	3,707 59
Hardin,*	15,042 10	14,609 00	18,850 11	4,241 11	.....
Harrison,	13,129 47	14,404 48	13,829 48	.....	575 00
Henry,*	29,524 84	29,072 51	33,473 48	4,400 97	.....
Howard,*	26,711 47	26,751 54	23,430 53	.....	3,321 01
Humboldt,	1,432 37	5,306 82	5,306 82	.....	.....
Iowa,	66,386 50	66,414 93	54,526 75	.....	11,888 18
Jackson,	29,102 43	29,196 17	.....	.....	.....
Jasper,	20,465 89	20,485 80	.....	.....	.....
Jefferson,	25,046 91	.....	25,046 91	.....	.....
Johnson,*	32,808 90	32,808 90	30,753 54	2,055 36

*See "Special Notes in regard to Permanent School Fund."

AUDITOR'S REPORT.

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STATEMENT "H"—CONTINUED.

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COUNTIES.	Amount in 1858-9.	Amount in 1861.	Amount in 1863.	Difference Increase.	Difference Decrease.
Jones,	\$ 57,738 13	\$ 58,971 02	\$ 58,593 59	\$ 675 84	\$ 377 43
Keokuk,	21,235 04	21,075 41	21,551 25		43 35
Kossuth,	10,753 88	6,922 77	6,879 42		483 00
Lee,*	51,275 86	51,276 95	50,793 95		
Linn,	41,916 15				
Louis,	18,011 25	18,011 25			
Louisa,	18,736 48				
Lucas,	24,362 77		23,326 94		1,035 83
Madison,	32,838 01	32,838 01	32,145 23		692 78
Mahaska,*	26,653 20	26,653 20			
Marion,	21,779 78	21,779 78	22,179 78	400 00	
Marshall,	17,028 10	16,987 60	15,199 50		1,788 10
Mills,	12,855 70	13,710 58	12,991 11		719 47
Mitchell,	194 61	2,121 43	1,921 41		200 02
Monona,	14,975 68		15,070 44	94 76	
Monroe,*	9,965 16	9,965 16			
Montgomery,	24,661 89		26,844 89	2,183 00	
Muscataine,	24,701 55		18,240 90		5,460 65
Page,	28,839 42		25,695 89		3,143 53
Polk,	4,999 67	5,399 66			
Pottawattamie,	59,850 50	59,658 74	59,518 75		139 99
Poweshiek,	24,274 15	25,383 98	18,996 16		6,387 82
Ringgold,*	572 43		572 43		
Sac,					

*See "Special Notes in regard to Permanent School Fund."

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Scott,*	40,504 00		32,300 01		8,203 99
Shelby,	1,723 16	2,359 94	2,203 16		156 78
Story,*	22,951 21	23,546 86	27,466 77	1,919 91	
Tama,*	42,414 80	39,797 13	39,743 63		43 50
Taylor,	3,913 50		4,919 82	1,006 32	
Union,	14,289 39	17,378 81	19,250 42	1,871 61	
Van Buren,*	29,970 81	30,069 80	30,525 51	455 71	
Wapello,	26,485 31		27,017 10	531 89	
Warren,	18,547 75				
Washington,*	33,163 05		33,681 45	518 40	
Wayne,	32,762 50		49,638 11	12,054 43	
Webster,*	24,836 50	24,836 50	18,709 17		6,127 33
Winnesheik,	51,345 23	51,505 43	52,355 99	850 56	
Woodbury,	3,761 00	3,761 00			
Worth,			300 00	300 00	
Wright,*	5,030 15	5,430 39	3,551 19		1,879 20
				\$48,981 01	\$68,083 89

The amount of Permanent Fund in the Counties as shown by reports of 1861, was..... \$2,084,258 48
 Add the increase now reported,..... 48,981 01

Deduct the decrease now reported,..... \$2,133,239 49
 68,083 89

Leaves present amount now in the Counties,..... \$2,065,155 60

*See "Special Notes in regard to Permanent School Fund."

AUDITORS REPORT.

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26TH—STATEMENT "I,"

Showing changes in the Permanent School Fund, amount of losses reported, and amount of cash on hand
June 1st, 1863.

COUNTIES.	Increase Unexplained.	Decrease Unexplained.	Am't Canceled and lands taken.	Reported losses.	Cash on hand.
Adair		\$ 52 67	\$ 333 32	\$.....	\$ 54 14
Adams,	\$ 747 77				8 64
Alamakee,	3,022 11				511 86
Appanoose,		225 80			835 03
Benton,		36 30	1,177 50	1,486 18	581 33
Black Hawk,	6,875 03				2,576 88
Bremer,	764 18				619 89
Buchanan,					315 00
Calhoun,		7 11			
Carroll,	363 57				15 00
Cedar,			1,100 00		532 00
Chickasaw,	426 26				813 50
Clarke,		115 36			457 27
Clayton,	1,732 00				4,837 78
Clinton,			1,701 30	1,473 81	2,538 18
Dallas,		53 99		140 00	1,116 98
Davis,		1,723 06			1,553 14
Decatur,		2,186 86			1,045 81
Delaware,			1,550 00		1,461 40
Des Moines,			300 00		7,333 35
Dubuque,					7,034 77
Fayette,			806 00		5,786 54
Floyd,		544 08			408 72

Franklin,	12 50				382 50
Fremont,	1,007 07				
Greene,		464 02			167 73
Guthrie,		150 05			120 00
Hamilton,		3,707 59			1,158 58
Hardin,	4,241 11				1,137 23
Harrison,		575 00			
Henry,	3,954 55				5,072 70
Howard,		40 01	3,281 00		
Iowa,		11,888 18			3,554 13
Jefferson,					4,003 64
Johnson,		2,055 36			3,382 31
Jones,		377 43			1,351 19
Keokuk,	675 84				2,180 81
Kossuth,		43 35			20 00
Lee,					3,075 44
Madison,		1,035 83			564 85
Mahaska,		692 78		378 58	1,333 15
Marshall,	400 00				534 55
Mills,		1,788 10			89 35
Mitchell,		719 47			433 50
Monona,		200 02			
Monroe,		351 66			1,055 58
Muscatine,	1,736 58				2,181 16
Page,		5,460 65			516 70
Polk,		3,143 53			459 53
Poweshiek,		139 99			1,832 61
Ringgold,		6,147 82		240 00	637 78
Scott,		5,289 99			2,554 40

AUDITOR'S REPORT.

AUDITOR'S REPORT.

STATEMENT "1"—CONTINUED.

COUNTIES.	Increase Unexplained.	Decrease Unexplained.	Am't Canceled and lands taken.	Reported losses.	Cash on hand.
Shelby,.....	\$ 1,919 91	\$ 156 78	.....	.....	\$ 55 00
Story,.....	.....	.....	.....	50 00	1,008 21
Tana,.....	.....	.....	.....	87 50	2,364 80
Taylor,.....	76 32	.....	.....	.....	83 32
Union,.....	1,871 61	.....	.....	.....	313 94
Van Buren,.....	9 29	.....	.....	.....	4,987 06
Wapello,.....	85 47	.....	.....	.....	3,447 66
Washington,.....	71 97	.....	.....	.....	2,713 90
Wayne,.....	16,875 61	.....	.....	.....	776 56
Webster,.....	.....	1,127 33	.....	.....	242 21
Winneshiek,.....	850 56	.....	.....	.....	5,375 43
Wright,.....	.....	1,879 20	.....	.....	25 40
Total,.....	\$47,719 31	\$52,379 38	\$10,249 12	\$3,856 07	\$100,530 12

27TH—SPECIAL NOTES IN REGARD TO PERMANENT SCHOOL FUND
IN CERTAIN COUNTIES.

ADAIR COUNTY.

The report from this County in 1861, made the amount of Permanent Fund,.....\$6,071.95
 The report of June, 1863, makes amount,....\$5,685.96
 And amount of notes canceled by release of
 purchasers from their contracts,..... 266.65
 Amount of notes canceled by release of mort-
 gagors from liability,..... 66.67
 \$6,019.28

Leaves a balance unaccounted for of.... 52.67—\$6,071.95

The Clerk reports no losses sustained, and no danger of losses at present, and that the releases on contract and mortgage notes were given by the County Board of Supervisors at the request of the parties, the lands reverting to the School Fund.

ADAMS COUNTY.

This report does not show how this increase came, being merely a statement of amounts in contract and mortgage notes, and cash on hand June 1, 1863. The Clerk reports no losses, and that the fund can be safely loaned.

APPANOOSE COUNTY.

This report runs from January 5th, 1863, to June 1st, 1863, and does not explain the \$225.80 decrease of the fund.

BENTON COUNTY.

The report from this County states as follows:

The whole amount of School Fund was ascertained by a committee of investigation, appointed by the Board of Supervisors for that purpose, to have been as follows:

Proceeds of Land Sales,..... \$40,554.35
 Apportionment of 5 per Cent. Fund,..... 2,598.70
 43,153.05

The present amount is as follows:

Mortgaged notes in judgment,.....	\$3,937.00	
Contract notes in judgment,	773.10	
Contract notes in hands of Att'y for collecti'n	1,631.52	
Mortgage " " " " " " " " " "	5,746.95	
" " " " on hand,.....	22,458.62	
Contract " " " " " " " " " "	5,324.55	
Cash " " " " " " " " " "	581.33	
		<hr/>
Total available,	40,453.07	
Deficit chargeable to J. Royal, S. F. Com.,	75.00	
" " " " E. H. Keys, " " "	25.70	
" " " " J. D. Simson, " " "	861.84	
" " " " J. S. Hunt, " " "	275.64	
Loss on notes insufficiently secured, taken by		
J. S. Hunt, S. F. Commissioner,.....	248.00	
Am't liquidated by sales to County, (notes)..	1,177.50	
Balance unaccounted for,.....	36.30—	2,699.98
		<hr/>
Total available and unavailable,.....	\$ 43,153.05	

JAS. CHAPIN,

Clerk Board Sup."

VINTON, Sept. 22, 1863.

Of the \$248 lost to the fund, \$225 was a part of a \$500 note taken by Hunt, and a mortgage taken on 160 acres of land in Sac County, and as the personal sureties were worthless, the Board of Supervisors compromised the matter by taking a new note for \$275, with mortgage on land in Benton county, and gave up the \$500 note and \$23 accrued interest, in consequence of the mortgaged premises not bringing the amount of principal loaned.

[The report of the Commissioners to examine the transactions of the several State officers, made June 1, 1858, states the amount of 5 per cent. fund distributed to Benton county at \$2,648.70, while this report makes it \$2,598.70—a difference of \$50.]

BREMER COUNTY.

The Clerk reports that "the loss to the School Fund by insufficient security will reach to about \$1500, which is now known to be unavailable."

CLINTON COUNTY.

This report shows as follows:

STATEMENT OF PERMANENT SCHOOL FUND.

Jan. 7, 1861, Amount received on sale of 16th section,	\$18,726	31
Am't rec'd on sale of 500,000 acre grant,	26,529	66
Am't rec'd from State 5 per cent. Fund,	5,667	99
Am't rec'd from A. R. Bissell, Ex-Com- missioner 5 per cent. Fund,.....		31 00
		<hr/>
	\$50,954	96
Deduct Am't paid A. R. Bissell, salary, 1859,....	184	15
		<hr/>
	\$50,770	81
June 1, 1863, Contract notes on hand,...	\$6,731	44
Mortgage notes on hand...	38,101	08
Cash on hand,	2,538	18
Am't of judgm'ts on fore- closure wherein the mort- gaged premises were bid in for the State,	1,701	30
*Unavailable notes,	225	00
Defalcation of Jas. Allison, Ex-Treasurer,	858	20
Defalcation of E. Graham, Ex-Commissioner,	611	61
Abated by County Judge, ..	4 00—	\$50,770 81

*In Jan. '61 Report, this item was \$425. We have since secured \$200. May secure the balance—but doubtful. Allison's bail is worthless; Graham's bail has never been pushed, and they consider themselves exempt, by limitation. If necessary I will forward list of lands purchased on account of School Fund. There will be a slight loss on these purchases, but I think not much.

DALLAS COUNTY.

The Clerk reports "The Permanent Fund has a judgment against W. O. Ferguson for \$100, considered good. Judgment on E. Williams \$56, considered good, and judgment against W. A. West for \$140, not collectable."

DELAWARE COUNTY

This report makes the following showing:

Statement of School Fund notes canceled by the sale of the mortgaged premises to the State of Iowa, for the use of the School Fund.

Date of Note.	Amount.	When Canceled.	Interest due. When Canceled.
20th April, 1857,	200 00	16th June, 1862,	29 76
27th " 1859,	500 00	" " "	74 41
14th " 1856,	250 00	19th " "	65 69
11th " 1856,	500 00	14th Jan., 1863.	278 94
20th " 1857,	100 00	19th Feb., 1863.	32 74
	<u>\$1550 00</u>		<u>\$481 54</u>

Statement showing changes in amount of Permanent School fund since 5th January, 1861.

Total Fund 5th January, 1861,	\$31,942 29
Amount arising from sale of 16th Section, ..	2,888 00
Amount rec'd from State on 5 per cent Fund,	
April 14th, 1863,	446 42

\$35,276 71

Am't of notes canceled as above,	\$1550 00
Am't paid Wellman to redeem certain land mortgaged to the fund, from sale on execution,	158 50— 1,708 50
Leaving present fund including notes, judg- ments and cash at this date, May 18, 1863, .	\$33,568 21

DES MOINES COUNTY.

This report states that notes to the amount of \$2026.42 principal have been prosecuted to judgment, and that in addition thereto a note of \$300, has been liquidated by purchase of the land mortgaged, which accounts for the decrease in the available fund.

FAYETTE COUNTY.

Of the fund in this County the report shows that \$306 were canceled on forfeiture of contract, and \$500 by foreclosure of mortgage, the land in each case reverting to the School Fund. This accounts for the \$806 decrease.

HAMILTON COUNTY.

The Clerk says: "There has been a loss as interest on two Mortgages to the School Fund which have been foreclosed and the lands sold, the sum of \$981 24."

HARDIN COUNTY.

The Clerk in his report says: "We have contract notes to the amount of \$850 not included in report, where the land for which the notes were given has been declared forfeited to the School Fund.

HENRY COUNTY.

The Clerk reports: "Our Board caused all the worst cases to be sued, the most of which are now in judgment. There will doubtless be some loss to the fund, but no steps have been taken to ascertain the amount. I am unable to make any more loans at 10 per cent. The \$5072 70 (cash) now on hand is likely to be largely increased." The cash includes \$446 42 five per cent. Fund received of State April 13, 1863.

HOWARD COUNTY.

This report shows that notes were canceled and the lands taken in lieu to the amount of \$32 81. The balance of the decrease (40 01) is not accounted for in the report.

JOHNSON COUNTY.

The Clerk reports \$264 06 due from J. G. Sperry, former Treasurer, which has been secured by real estate, but does not state whether it is included in his report or not. If not included it will account for that much of the decrease. The balance of the decrease is not explained.

LEE COUNTY.

In this report the Clerk remarks: "By the above account it will be seen that the whole amount of Lee County School Fund foots up \$50,793 95, while it shows that on Jan. 1, 1863, it had been \$51,068 01. This is explained as follows: The Board of Supervisors in order to save some of the lands mortgaged by James D. Eads to the School Fund, (which was about being sold under a prior lien,) appropriated the amount of \$2,972 16 and paid off said prior lien; but at the time of this act there was not the required amount in the Treasury of Lee county belonging to the School Fund, and T. H. Allyn, Esq., County Treasurer, advanced the sum

required, and in this way the School Fund owed to said Allyn at the commencement of this account, (Jan. 5, 1863,) the sum of \$274 06.

MAHASKA COUNTY.

The Clerk reports losses as follows:

Feb. 14, 1863. Loss on C. Hetherington's note,.....	\$164 58
Apr. 28, 1863. Loss on James Stanfield's note,.....	214 00

378 58

The amount of these two notes is included in above report.

MONROE COUNTY.

The Fund in this County may be stated thus:

Amount of fund per last report, (1858,).....	\$14,975 68
Add 5 per cent. fund received by County, April 1863,	446 42
Should be present fund,.....	15,422 10
The amount of fund reported June 1, 1863,.....	15,070 44
Leaves unaccounted for,.....	351 66

RINGGOLD COUNTY.

In his report the Clerk remarks: "I have to report to you the loss of \$240 to the fund, owing to the description of real estate mortgaged, and securities proving worthless. Our Board of Supervisors have bid in other lands but it is likely the fund will suffer no loss thereby." No further explanation is given of the \$6,387 82 decrease.

SCOTT COUNTY.

This report show notes liquidated by sales to the County to the amount of \$2,914 00. The accounts properly stated would be:

Amount per report of 1858-9,.....	\$40,504 00
Add 5 per cent. fund distributed April 1863,.....	446 42
Should be present fund,.....	40,950 42
Amount now reported,.....	\$32,300 01
Add sold to County,.....	2,914 00
Leaves unaccounted for,.....	35,214 01
	5,736 41

STORY COUNTY.

The Clerk reports a loss of \$50 principal and \$20 interest accumulated thereon, but thinks there will be no further loss.

TAMA COUNTY.

The amount of fund in 1861, as reported,..... \$39,797 13

The Clerk reports:

Contract notes surrendered,.....	\$3,780 00	
Amount actually lost on one note,.....	87 50	3,867 50
Which would leave.....		35,929 63
But the amount reported on hand is.....	35,963 63	
Making a difference of.....		34 00
		35,963 63

VAN BUREN COUNTY.

The amount of fund in this County in 1861, was.... \$30,069 80

Add 5 per cent. fund distributed,..... 446 42

Makes,..... 30,516 22

Which is \$9 29 less than now reported.

WASHINGTON COUNTY.

The Clerk reports:

Amount on which interest is paid punctually,.....	\$27,075 80	
Amount of cash on hand,.....	2,713 90	
Amount in suits of foreclosure pending in Court,....	1,300 00	
Amount in judgments on which no executions have been issued,.....	1,309 25	
Amounts in judgments on which executions have been issued,.....	2,697 00	
Total fund,.....	35,095 95	
Deduct amount liquidated by sales to the State for the benefit of the fund,.....	\$2,697 00	
Less amount afterwards sold to individuals and returned to the available fund,	1,282 50	1,414 50
Leaves present available fund,.....		33,681 45

This report shows a loss to the Permanent Fund upon these sales to individuals of \$117 50, and to the Interest Fund of \$579 64; besides property bid in by the Board at rates less than amount due in Permanent Fund of \$267 50 and of interest \$370 15.

WEBSTER COUNTY.

The Clerk remarks: "The above is a correct statement of the Permanent School Fund as shown on the first day of June, 1863, not including the notes in judgment which amount to over \$5,000. I cannot report the disposition of this to you for two or three weeks, but will do so as soon as possible."

WRIGHT COUNTY.

Clerk says: "Of the mortgage notes on hand we apprehend the loss of some. During the past year we have given up a few contract notes and received the land, for the reason that the parties were non-resident of the county and could secure nothing otherwise."

28TH—STATEMENT "K"—PERMANENT SCHOOL FUND.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office: to-wit:

Amount in the counties,.....	\$2,065,155.62
Amount loaned to the State,.....	122,295.75
Amount of loans made by Sup't J. D. Eads unpaid, ..	146,203.87
Amount loaned Med. Department State University, ..	15,000.00
Amount due from J. C. Bishop, Ex-School Fund Commissioner of Mitchell County,.....	6,162.69
Amount due from W. W. Reed, Ex-School Fund Commissioner of Shelby County,.....	31.25
Amount due from M. Glazebrook, Ex-School Fund Commissioner of Madison County,.....	569.13
Balance in State Treasury,.....	1,142.94
	<hr/>
	\$2,356,561.25

From which should be deducted as follows:

Balance due J. Toleman, Ex-School Fund Com'r of Webster County, as appears from settlement sheet,.....	\$769.85
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Balance due S. K. Scovell, Ex-School Fund

Commissioner of Dallas County,..... 267.73— 1,037.58

Leaves amount of Permanent Fund,..... \$2,355,523.67

29TH—REMARKS RELATING TO SCHOOL FUND.

The statements in relation to Permanent School Fund show the condition of the fund as near as it can be arrived at from the reports received. The additions to the fund can in most cases be accounted for by sales of lands, but in many cases the reports do not show how they accrued. Many of these reports do not run back to the time of former reports and hence there is an intermediate time in which the increase or decrease may have arisen. The aggregate decrease is shown to be \$68,083 89, some of which is accounted for by the forfeiture of contracts and the foreclosure of mortgages thereupon, and the land becoming the property of the State for the benefit of the Fund, but much the larger portion of it is entirely unexplained. Several of the reports show that considerable amounts have been lost, as interest accrued upon notes.

In most of those counties which report a large cash balance as shown by statement "I," the Clerks report that there are no applicants for the Fund at ten per cent., and the cash balance is likely to be continually increased. While this Fund remains in the counties there should be some person authorized to make a thorough examination of its condition in cases when it appears necessary. Such person should be furnished with all the data possible from the records of the State Offices and the examination should be made from the commencement of the Fund in the County, through each officer's term and up to the present time, and full record made thereof, and the book accounts started upon the basis so found, and in proper form. The reports from many counties, and even those approved by the Board of Supervisors, show that the County Officers do not keep the proper check accounts, and cannot accurately determine the amounts of notes on hand; and from this fact arise the changes in the amount of Fund reported at different times in many cases.

Should an Agent be authorized to investigate the Fund in such counties as it may appear necessary, he should be authorized after consulting the Attorney General or District Attorney and laying

the facts before them, to commence suit, if advisable, for any delinquencies he may find. He should also start the accounts in proper form and give instructions as to the manner of keeping them. He should also be authorized to take additional surety or change the securities when the interest of the Fund evidently demand it.

Of the notes in this Office taken by J. D. Eads, Superintendent of Public Instruction, the following have been paid, to-wit:

Jairus C. Neal \$5,000, W. A. Thurston \$1,000, and F. M. Hosselton \$500, making in all \$6,500. The remainder, \$146,203 87 remain unpaid, of which as reported in November 1861, \$41,418 87 are in the hands of J. Tracy, Esq., as Receiver appointed by the Court in the case of the State against J. D. Eads Superintendent, and Sureties. This Office has no information as to what success the Receiver has had in collecting said notes.

Statements "D" and "F" show that the amount of interest delinquent on this fund in the counties is increasing from year to year. There should be a more stringent law in regard to the payment of interest promptly when due.

J. W. CATTELL, *Auditor of State.*